THE INFLUENCE OF ATTITUDE, SUBJECTIVE NORM, PERCEIVED BEHAVIORAL CONTROL AND PROFESSIONAL TRAINING TOWARD CAREER INTENTION AS A PUBLIC ACCOUNTANT ON THE BACHELOR PROGRAM OF ACCOUNTING STUDENT 2014-2015 OF YOGYAKARTA STATE UNIVERSITY

UNDERGRADUATE THESIS

This undergraduate thesis is presented as partial fulfillment of the requirements for the attainment of *Sarjana Ekonomi* in Faculty of Economics Yogyakarta State University

By:
PRISTYANTI RAHMAT JATI
14812141029

ACCOUNTING STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTEMENT
FACULTY OF ECONOMICS
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Had been approved and validated on August 14th, 2108
To be defended in the front of Board Examiners
Accounting Study Program
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Supervisor

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VALIDATION

The undergraduate thesis entitled:

THE INFLUENCE OF ATTITUDE, SUBJECTIVE NORM, PERCEIVED BEHAVIORAL CONTROL, AND PROFESSIONAL TRAINING TOWARD CAREER INTENTION AS A PUBLIC ACCOUNTANT ON THE BACHELOR PROGRAM OF ACCOUNTING STUDENT 2014-2015 OF YOGYAKARTA STATE UNIVERSITY

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Here by I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, August 14th, 2018

Writer,

Pristyanti Rahmat Jati

NIM. 14812141029

MOTTO

"For indeed, with hardship [will be] ease. Indeed with hardship [will be ease]. So, when you have finished [your duties], then stand up [for worship]. And to your Lord direct [your longing]"
(QS. Ash-Sharh [94]: 5-8).

DEDICATION

I Sincerely dedicate this undergraduate thesis to:

1. My beloved parents, Mr. Saleh Riyadi and Mrs. Noor Hidayati, who always give me a lot of motivation and prayer, and also push me to get my degree of *Sarjana Ekonomi*.
2. My beloved sister, Prima Mediana Nuansa Ratri, who always give me spirit, motivation, and cheerfulness.

PENGARUH SIKAP, NORMA SUBJEKTIF, KONTROL PERILAKU PERSEPSIAN, DAN PELATIHAN PROFESIONAL TERHADAP MINAT BERKARIR SEBAGAI AKUNTAN PUBLIK PADA MAHASISWA S1 AKUNTANSI ANGKATAN 2014-2015 UNIVERSITAS NEGERI YOGYAKARTA

Oleh:
Pristyanti Rahmat Jati
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh: (1) Sikap, (2) Norma Subjektif, (3) Kontril Perilaku Persepsian, dan (4) Pelatihan Profesional terhadap Minat Berkarir sebagai Akuntan Publik, serta (5) Sikap, Norma Subjektif, Kontrol Perilaku Perespsian, dan Pelatihan Profesional secara bersama-sama terhadap Minat Berkarir sebagai Akuntan Publik.

Penelitian ini termasuk penelitian survey. Populasi dalam penelitian ini adalah 156 mahasiswa program studi Akuntansi Fakultas Ekonoomi Universitas Negeri Yogyakarta angkatan 2014 dan 2015 dengan sampel penelitian sebanyak 110 mahasiswa. Teknik pengambilan sampel dengan Proportionate Stratified Random Sampling. *Teknik pengambilan data yang digunakan adalah kuesioner. Uji prasyarat analisis meliputi uji normalitas, uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data yangdigunakan adalah analisis regresi liniear sederhana dan regresi linear berganda.*

Hasil penelitian menunjukkan: (1) Sikap berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, (2) Norma Subjektif berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, (3) Kontrol Perilaku Persepsian berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, ditunjukkan dengan persamaan regresi, (4) Pelatihan Profesional berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, dan (5) Sikap, Norma Subjektif, Kontrol Perilaku Persepsian secara bersama-sama memiliki pengaruh yang signifikan terhadap Minat Berkarir sebagai Akuntan Publik.

Kata kunci: *Minat, Sikap, Norma Subjektif, Kontrol Perilaku Persepsian, Pelatihan Profesional, Akuntan Publik.*

THE INFLUENCE OF ATTITUDE, SUBJECTIVE NORM, PERCEIVED BEHAVIORAL CONTROL, AND PROFESSIONAL TRAINING TOWARD CAREER INTENTION AS A PUBLIC ACCOUNTANT ON THE BACHELOR PROGRAM OF ACCOUNTING STUDENT 2014-2015 OF YOGYAKARTA STATE UNIVERSITY

Oleh:
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14812141029

ABSTRACT

This study aims to analyze (1) The influence of Attitude on the Intention on Careers as a Public Accountant, (2) The influence of Subjective Norm on the Intention in Careers as a Public Accountant, (3) The influence of Perceived Behavioral Control on the Intention in Careers as a Public Accountant, and (4) The influence of Professional Training on the Intention in Careers as a Public Accountant.

This research belongs to survey research. The population of this research is 156 Accounting Students 2014-2015 of the Faculty of Economics of Yogyakarta State University and the sample of this research are 110 respondents among them. The sampling technique in this study used Proportionate Stratified Random Sampling. The data of this research was obtained through questionnaires. Analysis Prerequisite Test of this research consisted of normality test; linearity test, multicolynearity test, and heteroscedasticity test. Simple linear regression and multiple linear regression technique were employed as the data analysis technique.

This results of this research indicates that (1) Attitude has a positive and significant influence on the Career Accountant as Public Accountant, (2) Subjective Norm has a positive and significant influence on the Career Intention as Public Accountant, (3) Perceived Behavioral Control has a positive and significant influence on the Career Intentions as Public Accountants, (4) Professional Training has a positive and significant influence on the Career Intention as Public Accountant, and (5) Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously have a significant influence on the Career Intention as Public Accountant, indicated by the regression equation.

Keywords: Intention, Subjective Norm, Perceived Behavioral Control, Professional Training, Public Accountant

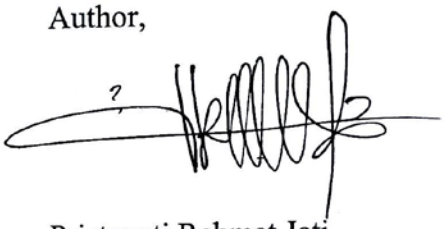
FOREWORD

First of all, I would like to thank Allah Subhanahuata'ala for all the bless, mercy, and guidance, thus Undergraduate Thesis entitled "*The Influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training towards Career Intention as Public Accountant on the Bachelor Student of Accounting Student 2014-2015 of Yogyakarta State University"* can be finished. On this occasion, I would like to thank all people bellow who have given me helps and guidance so that this undergraduate thesis can be finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta States University
2. Dr. Sugiharsono,. M.Si,. Dean of Faculty of Economic Yogyakarta State University
3. Rr. Indah Mustikawati, S.E., M.Si., Ak., CA., Head of Accounting Education Departement, Faculty Economics, Yogyakarta State University.
4. Dr. Denies Priantinah, S.E., M.Si., Ak., CA., Head Accounting Study Program, Faculty Economics, Yogyakarta State University.
5. Muhammad Andryzal Fajar, S.E., M.Sc., Ak., CA., my undergraduate supervisor who had been pleased to take the time to give me guidance, suggestion, and motivation so this undergraduate thesis could be finished.
6. Dr. Siswanto. M.Pd., my examiner who had given me motivation and a comfortable learning process.
7. All my beloved friends in Excellent Accounting Class 2014, who had given me motivation and comfortable learning process.

Finally, the author say thank you so much for all who I can mention the names one by one. Hopefully, this undergraduate thesis will be usefull for many parties.

Yogyakarta, August 14th, 2018
Author,



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CHAPTER I
INTRODUCTION

A. Problem Background

Accounting is one of the major in the Faculty of Economics. The public interest in this study program is higher than the other study programs. An accounting student has several alternative career options after completing His study. These alternatives as continuing academic education to obtain a master's degree, taking accounting Such profession education and following a skill certification, or immediately choosing to work.

There are several types of professions available for undergraduate accounting. This type of profession is divided into two subjects, accounting, and non-accounting. The types of professions offered by the accounting subject include being a public accountant, corporate accountant, accountant educator, and government accountant. On the other hand, the profession is offered by non-accounting subjects such as entrepreneurship. An accounting student may also work in another business field with a non-accounting expertise certificate owned.

MEA has impact the working world. Globalization increases job opportunities for accounting graduates. That opportunities are not limited only in the country, but to the international area. However, globalization also has a negative impact on the working world in the country. One of the negative impacts of globalization is job seeking competition is getting higher.

Accounting graduate student can take a job outside the accounting field. In other hand, non-accounting graduate student can work as accountant

if the student can pass certification exam. The situation is supported by the *UU No. 5 Tahun 2011* that declare if non-accounting graduate can work as a public accountant after passing the certification exam. The implementation of *UU No. 5 Tahun 2011* makes the competition between accounting graduates with non-accounting graduates increasingly visible. The number of job vacancies is contrast with thenumber of job seeker in Indonesia. According to *Badan Pusat Satatistik (BPS)* data, in 2015 there are 1,410,428 registered job seekers in Indonesia, 833,555 registered vacancies, while 742,177 people are employed. The existence of inequalities between work capacity provided with the number of job seekers became one of the triggers of the number of unemployed in Indonesia. Skill certificate, in this case, will be an added value for job seekers when applying for a job.

The facts show that professional accountants in Indonesia are not enough. Data from World Bank 2014 indicates if the average graduate of accounting students from ASEAN countries amounted to 77,330 people. Indonesia is the first rank of accounting graduates with 45% of all accounting graduates in ASEAN countries. The result is achieved because Indonesia produces about 35,000 accounting students each year. However, in 2014 the number of people registered as Professional Accountant (IAI) is only 24.000 people. (www.iaiglobal.or.id).

At least until the beginning of 2014 there are 226,000 organizations in Indonesia that require the services of accountants. Meanwhile, the number of workforce that available recorded by the *Pusat Pembinaan Akuntan dan Jasa*

Penilai (PPAJP) Center is less than 16,000 people (www.sindonews.com, 2014). Head of *Pusat Pembinaan Profesi Keuangan* declare that from 2013 to early 2016 the number of professional accountants increased by 600% that is 12,048 people. Although there is an increase, there is still a gap between the ratio of the number of professional accountants and the number of accounting graduates (www.economy.okezone.com, 2016).

In more specific cases, Indonesia is in a crisis of public accountants. Data from the Financial Professional Development Centre shows that the number of Public Accounting Firm (KAP) and Public Accountant who obtained permission from the Minister of Finance as of March 29, 2018 as many as 443 KAP and 1,377 Public Accountants. Meanwhile, the results of enumeration of Economic Census 2016 conducted by the *Badan Pusat Statistik* (BPS) shows the number of businesses / companies in Indonesia amounted to 26,711,001 business / company. This number indicates that the number of registered public accountants is not proportional to the number of companies in Indonesia that require audit personnel.

The researchers conducted a pre-study observation of 171 randomly selected respondents from the batch of 2014 until 2017. The result of the pre-research observation shows that 63 students are interested to be a Corporate Accountant, 47 students are interested to be Government Accountant, 42 students are interested to be Public Accountant, 13 people intention to work as non accountant and 6 students interested to be Educator Accountant. The

results of these observations indirectly indicate the low interest of accounting students for a career as a Public Accountant.

The condition is also reinforced by the data from the tracer study of State University of Yogyakarta, from 58 alumni of Accounting UNY there is only 1 (one) person who works as a Public Accountant. In addition, the results of research conducted by Dewanti et al. (2017) shows that of 117 respondents there are only 4 (four) alumni who have a job as an Auditor at the Public Accounting Firm. This situation indirectly shows the lack of UNY accounting graduates who work as public accountants.

The low intentions for a career as a public accountant is due the process that must be passed to become a public accountant is long and complicated if working as a public accountant. This is reflected in the results of pre-research observations conducted by researcher where students feel the time required to become a public accountant is very long. The opinion is also supported by the provisions already contained in UU No. 5 Tahun 2011 on Public Accountants where to get a license as a Public Accountant, then a person must have a certificate of passing the examination of the legal profession of a public accountant, experienced practice of providing services as intended in article 3, domiciled in the territory of the Unitary State of the Republic of Indonesia, has a Taxpayer Identification Number (NPWP), and has never been subject to administrative sanctions in the form of revocation of Public Accountant's license.

Intention is a factor that is suspected to have an influence on someone behaviour. Without an individual intention, the individual will feel pressured by the work he is doing. Djaali (2012: 121) reveals that intention is an expression of something better than others. "The same thing will benefit the individual to express what he likes, while Sugono (2008: 1027) says that" intention is a high concern for something, attention, and joy ", in other words, interest will make someone prioritize something like.

The intention in this research will entice students' intention in a career as a public accountant. The intention of students will be calculated by using three variables of Attitude, Subjective Norm, and Perceived Behavioural Control. Multiple variables such as Attitude, Subjective Norm, and Perceived Behavioural Control with the student intention are selected. In addition, the three variables are also often used to measure behavioural intentions will establish behaviour.

Trikristiyani (2014) in her research reveals that students' intentions for choosing their careers are influenced by Subjective Norm. The formation of Subjective Norm is based on suggestions or motivations from the surrounding social environment. However, the advice given by friends, parents, and lecturers to accounting students from Yogyakarta State University to be a Public Accountant is still minimal. The results of this study also shows the tendency of students in decision making that is still influenced by others.

Researchers combine the idea of previous research conducted by Trikristiyani (2014) and Sulistiani (2012). The difference between the

previous research and the research that will be conducted lies in the variables, samples, and places used. Trikristiyani Fajar Trikristiyani's research adds an understanding variable regarding UU No. 5 Tahun 2011 on Public Accountant and focuses on student's intention for career as Public Accountant. Meanwhile, Sulistiani (2012) study used samples from Diponegoro University final students (S1).

According to Serian (2010: 227), career is a sequential position that is owned by someone. The point is the stages or process related to the work the individual goes through in his life is called a career. Other opinions about career are also explained by Imelda. According to Imelda (2015: 47), career is a job we do all the time. That opinion explains if a career is a description of a job owned by a person during his life. Meanwhile, in the opinion of Ekaningrum (2002: 258), careers are all positions (jobs) that have individual responsibilities in which the career is used to describe people in every role or status. So it can be said that the career is a pointer of the social status of each individual through the achievements gained in a profession. The higher of career achieved, the higher of social status it has.

Students' intention in determining a career can be influenced by factors such as personality, financial reward, professional recognition, gender, and social values. The present study wanted to examine the effects of professional training, Attitude, Subjective Norm, and perceptive behavioural controls on accounting student interests for a career as a Public Accountant. Attitude is the tendency of individuals to respond to a particular object

(Lubis, 2007: 77). Attitude in this study are expected to provide increased the intention in accounting students for a career as a Public Accountant. Attitude give consideration to the students about the positive and negative benefits that will be received from the career as an accountant. Previous research conducted by Trikristiyani (2014) also showed a positive and significant influence on the intention of an accounting student for a career as a Public Accountant.

Intentions in this study will be measured using Subjective Norm, where the positive or negative impact of the reference will have an impact on the increase or decrease of accounting student interest for a career as a professional accountant. The research by Trikristiyani (2014) also uses Subjective Norm to measure students' accounting intent for a career as a public accountant. The results of the previous research indicate that Subjective Norm has a positive and significant influence on career intention as a Public Accountant.

The Perceived Behavioural Control in this study refers to the ability possessed by the individual in the face of any challenge that will increase his intention for a career as a Public Accountant. Previous research conducted by Trikristiyani (2014) also uses Perceived Behavioural Control to detect the career intention of accounting student for a career as a Public Accountant. The results from the previous research indicate if the Perceived Behavioural Control also has a positive and significant effect on the career intention of accounting students as a Public Accountant.

In addition to Attitude, Subjective Norm, and Perceived Behavioral Control, Professional Training are usually also used to measure behavioral intentions that will build a behavior. According to Ika (2013), professional training includes issues related to skills improvement such as pre-job training, professional training, regular training, and work experience. This opinion shows that professional training for Public Accountants is needed to maintain and improve their skills. Previous research conducted by Ramdani (2013) shows that professional training has a significant influence on career selection as a Public Accountant. In addition, the results of the pre-survey research show that professional training influences the career choices they will take.

There are several reasons for the researcher to do this research, for example the graduate of Accounting UNY who has a career as a Public Accountant is still low. Through this research, researchers wanted to provide empirical evidence relating to student career considerations through the variable testing that estimated has an influence on career intentions as a Public Accountants.

Based on the background that has been described above, to determine the factors that estimate affect the intention of students for a career as a Public Accountant, the authors are interested in conducting research entitled "The Influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training towards Career Intention as a Public Accountant on The Bachelor Program of Accounting Student 2014-2015 of Yogyakarta State University".

B. Problem Identification

Based on the problem background, problem identification as follows:

1. The number of public accountants in Indonesia is still low compared to other ASEAN countries.
2. Indonesia has many companies, but the number of Public Accountants in Indonesia is very low.
3. The Graduate Accounting Yogyakarta State University who has a career as a Public Accountant is still low.
4. The results of pre-observation of research conducted by researchers showed career intentions as a public accountant at Accounting students at Yogyakarta State University is still low.
5. The student’s Attitude toward the Public Accountant profession is still negative.
6. The Subjective Norm also affects a student's intentions to choose a career.
7. Perceived Behavioral Control affects students' intentions to be public accountants, as evidenced by the assumption that the process of becoming a Public Accountant takes a long time with the existing requirements.
8. The results of pre-research observations show that Professional Training is one of the factors considered by students to choose a career.

C. Problem Limitation

Based on the problem background and problem identification, researcher limited the problem as follows:

1. Research subjects are Bachelor Program of Accounting students 2014 and 2015 in Yogyakarta State University.
2. This research is limited to the influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training on the Career Intention as a Public Accountant.

D. Problem Formulation

Based on the background that have been described, the problem formulation in this study are as follows.

1. How does the influence of Attitude on the Career Intention as a Public Accountant?
2. How does the Influence of Subjective Norm on the Career Intention as a Public Accountant?
3. How does the influence of Perceived Behavioral Control on the Career Intention as a Public Accountant?
4. How does the influence of Professional Training on the Career Intention as a Public Accountant?
5. How does the influence of Attitude, Subjective Norm, Perceived Behavioral Control and Professional Training simultaneously on the Career Intention as a Public Accountant?

E. Research Objectives

Based on the problem formulation, the purpose of this study are as follows.

1. To analyze the influence of Attitude on the Career Intention as a Public Accountant.
2. To analyze the influence of Subjective Norm on the Career Intention as a Public Accountant.
3. To analyze the influence of Perceived Behavioral Control on the Career Intention as a Public Accountant.
4. To analyze the influence of Professional Training on the Career Intention as a Public Accountant.
5. To analyze the influence of Attitude, Subjective Norm, Perceived Behavioral Control and Professional Training simultaneously on the Career Intention as a Public Accountant.

F. Research Benefits

The benefits of this research are as follows:

1. Theoretical benefits
    a. This research is expected to be useful theoretically for the benefit of future research and useful for the benefit of science.
    b. This study is expected to be useful as a reference in further researcher.
    c. The results of this study are expected to add empirical evidence about the influence of Attitude, Subjective Norm, Perceived

Behavioral Controls and Professional Training of accounting student intention for a career as a Public Accountant.

2. Practical Benefits

   a. For Researchers

      The results of this study are expected to increase insight, knowledge, and experience of researchers.

   b. For Students

      The results of this study are expected to be the input and reference materials in further researcher.

   c. For Yogyakarta State University

      The results of this study is expected to be one of the materials to add reference reading for students of Yogyakarta State University especially students of the Faculty of Economics.

CHAPTER II
LITERATURE REVIEW

A. Theoretical Review

1. The Intention in Career as A Public Accountant

Intention in the Career as a Public Accountant is the desire of someone to carry out the sequence of activities, behaviors, values, and aspirations related to work that has the duty and authority in providing general audit services and review of financial reports, performance audits, and special audits related to accounting and finance. The definition is obtained based on the conclusions of the opinions expressed by some experts as follows:

a. The Definition of Intention

The intention has a big influence on individual behavior in order to achieve satisfactory results. Without the intention of someone, it is possible to feel unwilling to do this behavior and will likely feel depressed during the behavior. The intention in this case will give the individual a feeling of happiness and satisfaction.

According to Slameto (2010: 180) "Intention is a tendency to keep and remember some activities. Interesting activities will always be considered pleasure". The Slameto opinion shows that interest will make someone pay attention to activities that are of interest with pleasure.

Meanwhile, according to Djamarah (2008: 132) "Interest is a tendency to pay attention and remember some activities." Someone

who is interested in the activity will pay attention to the activity consistently with pleasure. This opinion also shows that interest will make someone tend to pay attention to the activity consistently and feel good.

The intention has a great influence on reaching the success. Without the intention, the success will be difficult to be achieve. According to Djaali (2008: 121) intention is the acceptance of a person's personality with a thing beyond his personality. Djaali opinion indicates that intention can be seen through acceptance from within a person with something out of the self.

Based on the opinions of experts above, it can be concluded that the meaning of intention is the tendency of individuals to pay attention to a particular object or situation with a feeling of pleasure. Intention in relation to career selection is intended as an accounting student's desire for a career as a Public Accountant.

b. Factors Affecting Career Intention as a Public Accountant

Career intention as a Public Accountant in students can grow and develop in accordance with the factors that influence it. According to Suryana (2003: 47) the factors that influence a person's desire to do something are personal factors and environmental factors. Career intention as a Public Accountant owned by students will basically experience development because of the factors that influence such as personal factors and environmental factors. In

addition, according to Mustofa (2014), there are other factors that should affect the development of student intention in choosing a career include physical, psychological and environmental factors. These three factors are interrelated and influence each other, these factors are:

1) Physical factors

Physical conditions that students have can influence their career intention. This is because physical conditions have a relationship with student perceptions. For example, someone who has a healthy physique will have a different interest with someone that have weak physical even though at the beginning they both want a career as a Public Accountant. According to Rahman (2004: 263) physical factors are the main supporting factors for every activity carried out by individuals because with a healthy physical condition, individual will work more closely and quickly complete their work. This opinion also shows that someone who has a healthy physical will have greater interest compared to someone who has a weak physical because of a more capable feeling that arises from within.

2) Psychic Factors

a) Motives

According to Azhari (2004: 65) motives are impulses that will come from humans to do something.

The motive in this study is defined as a strength in students where the strength will be directed to one particular goal. Thus it can be concluded that interest arises if there are motives for individuals, for example students feel interested in the career of a Public Accountant.

b) Attention

According to Walgito (2004: 98) attention is the concentration of all individual activities aimed at something or a group of objects. Attention in this research is intended as a career as a Public Accountant. Students who have an intention in an object will pay more attention to the object, in this case, the object in question is a career as a Public Accountant. Pay attention to activities carried out by the student will rising the students intention if the subject experiences involvement in the object.

c) Feelings

According to Sujanto (1986: 75) feelings are psychic activities that contain subjects living up to the values of an object. Feelings can lead to student intentions. In this case the feeling of pleasure in an object (Public Accountant's career) will arise accompanied by a positive

nature. In addition, feelings of pleasure will arise when there are events in the subject concerned.

3) Environmental Factors

a) Family Environment

According to Sabri (2005: 21) the family environment is a unity between father, mother, child and other families. The family has an important role in preparing children to achieve a good future for themselves, their families, and the community. Family in this case becomes the basic foundation for behavior patterns, character, intelligence, talents, interests, and potential that students have to be able to develop optimally.

b) School environment

The school environment is all aspects of the school that affect the success of student learning in school, including teachers, curriculum, teacher and student relations, teaching methods, learning facilities (media and facilities), evaluation and school rules (Slameto, 2010). In this case, the school environment in question is a college where the university environment will play a role in encouraging students to develop interest, for example when the university provides motivation for a career as a Public Accountant.

c) Community Environment

All relationships outside the family and school (college) are called the community environment (Sabri, 2005). The community environment includes relationships with friends, television, newspapers and others. The community environment contributes to the formation of a student career intention.

c. Public Accountant

A Public Accountant is a professional practitioner and degree awarded to an accountant in Indonesia who is licensed by the Minister of Finance through the Ministry of Finance to provide general audit services and reviews of financial statements, performance audits and special audits related to accounting and finance (Dewi, 2010: 48). Meanwhile, according to Rudianto (2006: 4), the meaning of Public Accountant is an accountant who has an independent position and works for various parties who need their services in examining and assessing the fairness of a company's financial statements. In other words, a Public Accountant is an accountant assigned to perform the audit function on the financial statements.

d. Career Accountant Public

A career is a sequence of work-related activities and the behaviors, values, and aspirations of a person during the working

world of that person (Simamora, 2001: 505). The profession of a Public Accountant is a job having duties and authority in providing general audit services and review of financial statements, performance audits, and special audit related to accounting and finance. So, it can be said that if a career as a Public Accountant is a sequence of activities, behaviors, values , and aspirations related to work that has the duty and authority in providing general audit services and reviews of financial statements, performance audits, and special audits related to accounting and finance.

Public Accountants may also provide other services related to accounting, finance, and management (performance audit services, internal audit services, tax services, financial report compilation services, bookkeeping services, agreed upon procedures for financial information, and information technology systems services). Based on UU No. 5 Tahun 2011 concerning Public Accountant Article 6 Paragraph 1, requirements that must be fulfilled to obtain permission to become a public accountant, among others:

1) A public accountant candidate has a certificate of passing the certificate of a legitimate Public Accountant profession (mentioned also in the explanation that the party who can follow the professional education of a public accountant is a

person who has a minimum education of bachelor degree (S-1), Diploma IV (D-IV), or equivalent).

2) Candidate of Public Accountant has an experienced in the practice of providing insurance services.
3) Candidate of Public Accountant is domiciled in the territory of the Unitary State of the Republic of Indonesia.
4) The candidate of the Public Accountant has a Taxpayer Identification Number.
5) Candidate for Public Accountant have never been subject to administrative sanctions in the form of revocation of public accountant permits.
6) A candidate of a Public Accountant shall never be convicted of having permanent legal batch for committing a criminal offense punishable by imprisonment of 5 (five) years or more.
7) A candidate of a Public Accountant shall become a member of the Public Accounting Professional Association established by the Minister.
8) Candidate of Public Accountant is not in remission..

2 Concept Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a further development of the Theory of Reasoned Action (TRA) conducted by Ajzen. This development is concluded by adding constructs that do not yet exist in the Theory of Reasoned Action (TRA). Perceived behavioral control is

added in Theory of Planned Behavior (TPB) to control individual behavior that is limited by personal limitations and external limitations used to perform its behavior (Jogiyanto, 2008: 64).

According to Ajzen (2012: 181), the intention is assumed to capture motivational factors that influence behavior such as an indication of how much effort person to doing, how much effort they plan to perform that behavior. The stronger of intention to behave, the more possible it is to do. Overall, behavioral beliefs produce an Attitude of liking or dislike toward a behavior, normative beliefs produce social pressure or Subjective Norm, and control beliefs will provide Perceived Behavioral Control.

Jogiyanto's opinion of the three beliefs that direct human action is also appropriate with the opinion expressed by Ajzen about the main predictor that influences intense to carry out a behavior. There are at least three major predictors that can affect an individual's intent to perform a behavior. The three main predictors include Attitude, Subjective Norm, And Perceived Behavioral Control (Ajzen, 2005).

Attitude is a disposition used to respond to behavior positively or negatively (Ajzen, 2005). An individual will intend to perform a certain behavior if the individual gives a positive score. Attitude toward behavior determined by belief about the consequences of a behavior called Behavioral beliefs. The second predictor that can affect the individual intention is the Subjective Norm. According to Jogiyanto (2008: 42),

Subjective Norm is a person's perception or view of the beliefs of others that will affect the intention to conduct or not to conduct the behavior under consideration. Zakarija (2010), the intention to show a certain behavior will arise in an individual when he has a perception of the minds of others that he should do so.

Meanwhile, the third predictor that influences individual intention is perceived behavior control. Perceived behavioral control is defined as perceived ease or difficulty to conduct behavior (Ajzen, 2012: 88). The ease or difficulties that exist will be a consideration for individuals before making a decision, in this case the decision to pursue a career as a Public Accountant or not. In addition, other factors that will influence an individual's decision are also determined by the experience of a friend. Information on the experience provided by other people will be taken into consideration before making a decision. The explanation is in line with the opinions expressed by Jogiyanto (2008: 65) regarding the reflection of perceived behavioral control which is defined as past experience and also anticipation of existing obstacles (Jogiyanto, 2008: 65).

a. Attitude to the Public Accountant's Career

Attitude is a disposition that is used to respond to positive or negative behavior (Ajzen, 2005). The existence of a positive perception of an object indicates an acceptance from within the individual because they feel that the benefits will be received from

the object, so that individual interest will increase. Conversely, the negative assumption indicates a refusal from within the self due to a feeling of not gaining advantage of an object, so that interest in the object will decrease. Alo Liliweri (2005: 197) reveals, there are generally three types of human Attitudes: (1) cognitive, relating to what is learned and known about an object; (2) affective, emotional factors related to feelings (how you feel about the objects); (3) psychomotor or conative, behavior that can be seen through predisposing an action.

The following are the indicators for Attitude variables in the Public accountant's career.

1) Beliefs Strength

Belief Strength explains how high the respondents value (value) every belief (belief) on intrinsic value, career prospects and job market in a Public Accountant career.

2) Outcome Evaluation

Outcome Evaluation shows the level of expectation of each respondent on intrinsic value, career prospect and job market in Public Accountant career.

b. Subjective Norm in Public Accountant Careers

According to Jogiyanto (2008: 42), Subjective Norm is a person's view of the beliefs of others who will affect a person to doing or not the behavior under consideration. If a person becomes a

reference point for directing behavior, it is referred to as referents. These referrers can come from family, close friends, lecturers, and others. Referents will advise students to work as a Public Accountant if the referents are of the view that a Public Accountant's career will provide benefits for students. The similarity of opinions between students and referents will increase students' intentions for a career as a Public Accountant. However, if there is a difference of opinion between referents and students, then the intention of students to have a career as an accountant will also decrease.

The following are indicators for Subjective Norm variables on public accountant careers.

1) Normative Belief

Normative Belief is the belief in the advice of family, friends, and lectures related to the career intention as a Public Accountant.

2) Motivation to Comply

Motivation to Comply is the power of trust in the advice of family, friends, and lecturers for a career as a Public Accountant.

c. Perceived Behavioral Control on Public Accountant Career

Perceptive behavior control is defined as the ease or difficulty of perceived behavior (Jogiyanto, 2008: 64). If the student perceives that he is able to overcome difficulties in his career as a Public

Accountant, it will increase the career intention as a Public Accountant. Meanwhile, the student who perceives that he is not able to overcome the existing difficulties, the career intention as a Public Accountant will decrease.

The following are the indicators for the variable of Perceived Behavioral Control in the career as a Public Accountant.

1) Control Belief

Control Belief is a belief about the factors that will facilitate or prevent the intentions of respondents for a career as a Public Accountant.

2) Power of Control

Power of Control is a measure of the size of control factors that affect the intentions of respondents for a career as a Public Accountant.

3. Professional Training

a. The Definition of Professional Training

Professional training is a short-term training that is used to maintain professionalism or enhance the abilities possessed. This professional training is held by certain institutions both formal and non-formal. Professional training is not limited to certain professions but almost all agencies or companies choose to conduct training to improve the Human Resources (HR) they have. The types of training that are usually carried out include training before starting work,

training in institutions or outside the institution, and varied work experience. For example, within the scope of Public Accountants there is professional training that is usually carried out such as training held by the Indonesian Public Accountants Association (IAPI). The explanation is in line with the opinion according to Dessler (2009) where professional training is defined as the process of teaching new employees or old employees by providing the basic skills they need to carry out their work. Training for employees, both new and working, needs to be held because of the demands of work that can change due to changes in the work environment, strategies, etc.

The explanation above is also in line with Simanjuntak's (2005) opinion which defines training as part of human investment investment to improve work skills, so that employee performance will increase. The training intended here is carried out with a curriculum that is in accordance with the needs of the position, given in a relatively short time, to equip someone with job skills. According to Ivancevich (2008), professional training is an effort made to improve the performance of employees in their current work or in other jobs that will be held immediately. This definition indicates that professional training is needed to assist employees in mastering more specific skills and abilities to support success in their work.

Professional training is also an attraction for someone who has a developing spirit. A person who has a developing spirit and not easily satisfied will be excited when a career offers professional training in his work. This is consistent with the opinions expressed by Stolle (1976) and Aulia (2014) regarding someone who is looking for a job not only oriented towards the rewards he will receive (eg financial awards) but the potential for him to develop himself, one of them through professional training. According to Stolle (1976) and Aulia (2014) the indicators for measuring student interest include training before starting work, training inside or outside the institution, and work experience.

b. The Aims of Professional Training

In general, professional training has the aim of developing skills for workers in order to improve the effectiveness of work, develop knowledge to get rational work results, and to develop attitudes to create cooperation with other employees and their leaders. In addition, the following are the objectives of professional training according to Mangkunegara (2005).

1) The objectives and targets of training and development must be clear and measurable
2) Trainers must be of expert quality
3) Training and development materials must be adjusted with the objectives that have been achieved

4) Participants in training and development must meet the specified requirements.

B. Relevant Research

1. *Pengujian Theory of Planned Behavior dan Pengaruh Pemahaman terhadap Undang-Undang Nomor 5 Tahun 2011 tentang Akuntan Publik terhadap Intensi Mahasiswa Akuntansi untuk Berkarir Menjadi Akuntan Publik* by Trikristiyani Fajar Trikristiyani (2014)

This research is a thesis of Accounting Study Program. Faculty of Economics, State University of Yogyakarta. The result of this research indicates that Student Attitude on Public Accountant and Subjective Normal have a positive and significant influence on Accounting Student Intention for Career to Public Accountant, while for Perceived Behavioral Control also positively influences Accounting Student Intention for Career to Become Public Accountant but not significant. Meanwhile, the understanding of UU No. 5 Tahun 2011 regarding Public Accountant has a negative and insignificant effect. The equation of this research with research that will be done lies in testing Theory of Planned Behavior and the place to be used to doing research that is in Yogyakarta State University. The difference in this research with the research that will be done lies in the sample and time of research and the independent variable used. This study uses the Level of Understanding of Law No. 5 of 2011 on Public Accountants as independent variables that distinguish the research that will be done.

2. ***Faktor-Faktor yang Memengaruhi Niat Mahasiswa untuk Berkarier sebagai Akuntan Publik: Apikasi Theory of Planned Behavior*** **by Dewi Sulistiani (2012)**

This research is a thesis of Accounting Study Program. Faculty of Economics, University of Diponegoro University. The results of this study indicate that persistent factors and Attitude in the public accounting profession do not have a significant effect on the intention of accounting students for a career as a public accountant. Meanwhile, for Subjective Norm factor and Perceived Behavioral Control have significant influence to accountant student's intention to career as a public accountant. The similarity between this research and the research that will be done lies in the variables x and y variables used, namely Attitude, Subjective Norm, and perceptive behavior control and intention of accounting students for a career as a public accountant. The difference between this research and the research that will be conducted lies in the sample and place used. The sample used in this study is the final level students (S1) who have not worked at the University of Diponegoro that as many as 140 respondents, while the sample used in research to be done is the accounting student batch 2014 and 2015 Yogyakarta State University.

3. **An Application of planned behavior towards CPA career in Indonesia by Badingatus Solikhah (2014)**

This research is a research from Semarang State University published by Elsevier. The results of this study indicate that Attitudes

toward the Certified Public Accountant (CPA) and Certified Public Accountant (CPA), Subjective Norm, and perceptive behavior controls affect the intention of a career as a Certified Public Accountant (CPA). The similarity between this study and previous research lies in the variables used. Previous research with research that will be conducted together using the Theory of Planned Behavior to know the intention of students for a career as a CPA. As for the difference between research that will be done with previous research lies in the dependent variable. The previous research uses dependent variables in the form of intense students for a career as a CPA, while the research will be conducted using the dependent variable of accounting student intention in a career as a Public Accountant.

4. ***Faktor-faktor yang Memengaruhi Mahasiswa Akuntansi di Surabaya dalam Pemilihan Karir sebagai Akuntan Publik*** **by Ulva Aulia (2016)**

This research is a thesis of Accounting Study Program. Faculty of Economics Airlangga University. The results of this study indicate that financial rewards, professional training, social values, professional recognition, and work environment significantly influence career selection as a public accountant by accounting students in Surabaya except for labor market considerations.The equation of this research with the research that will be done lies in the two variables used is professional training variables and career intention to be a public accountant. The difference for the difference lies in the subject used,

where this study has the subject of accounting students in college who have A accreditation in the city of Surabaya.

C. Thinking Framework

1. The Influence of Attitude toward Career Intention as a Public Accountant

Attitude are individual responses and beliefs about something that is beneficial or less profitable to conduct the behavior that will be determined. If students view that a career as a Public Accountant provides benefits to the individual, this will lead to a positive Attitude towards the career of a Public Accountant and will increase his intention to choose a career as a Public Accountant. Conversely, if the student views that a career as a Public Accountant does not provide benefits to him, it will lead to a negative Attitude and will reduce his intention to choose a career as a Public Accountant. Based on the explanation above, it can be concluded that the Attitude will have a positive influence on the career intention as a Public Accountant.

2. The Influence of Subjective Norm toward Career Intention as a Public Accountant

Subjective Norm are defined as the influence or pressure of parties that provide a reference to individuals to display certain behaviors. The reference provider believes that the career of a Public Accountant will provide benefits to students will advise these students to have a career as a Public Accountant. If the student agrees with the

referent view, it will increase his intention to pursue a career as a Public Accountant. Conversely, if there is a difference of opinion from the viewer's point of view, it will reduce his intention to pursue a career as a Public Accountant. Based on the description above, it can be concluded that Subjective Norm will have a positive influence on the career intention as a Public Accountant.

3. **The Influence of Perceived Behavioral Control toward Career Intention as a Public Accountant**

Perceived Behavioral Control is the perception of the level of ease or difficulty that individuals will face to behave. If the student perceives that he is able to overcome difficulties in a career as a Public Accountant, this will increase his intention to pursue a career as a Public Accountant. Conversely, if the student perceives that he does not have sufficient ability to overcome difficulties in a career as a Public Accountant, it will reduce his intention to pursue a career as a Public Accountant. Based on the description above, it can be concluded that Perceived Behavioral Control will have a positive effect on career intention as a Public Accountant.

4. **The Influence of Professional Training toward Career Intention as a Public Accountant**

Professional training is training carried out by certain parties in order to maintain or enhance individual abilities. The existence of professional training provided by agencies or workplaces is one way to

improve the quality of Human Resources (HR). A person's intention to pursue a career as a Public Accountant can also be influenced by professional training because this activity is one of the personal development facilities for employees. Based on the description above, it can be concluded that Professional Training will have a positive influence on the career intention as a Public Accountant.

5. **The Influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously toward Career Intention as a Public Accountant**

Based on the Theory of Planned Behavior, intentions are influenced by Attitudes, Subjective Norm, Perceived Behavioral Controls, and Professional Training. Attitude in the Public Accountant's career will influence individual intention to choose a career as a Public Accountant. If the Attitude is positive, it will increase the career intention as a Public Accountant. Otherwise, if the Attitude is negative, it will reduce the career intention as a Public Accountant.

Subjective Norm are views or influences that are externally given to individuals. Students' intentions for a career as a Public Accountant will increase if they receive support from others. Otherwise, the intention will decrease if it is challenged or disagrees with the other person's views. Perceived Behavioral Control is a person's assessment of the ease or difficulty in doing something. If the student considers that the difficulties in the career as a Public Accountant can be handled, this will

increase his intention to choose a career as a Public Accountant. Otherwise, if the student considers unable to handle these difficulties, it will reduce the intention to choose a career as a Public Accountant.

Professional Training is a short training held by the relevant agency or institution to improve or maintain the ability of employees. Students' intentions for a career as a Public Accountant can be influenced by the existence of professional training. If students want professional training, the intention to choose a career as a Public Accountant will increase. However, if students do not want professional training, then the intention to choose a career as a Public Accountant will decrease. Based on the description above, Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously will have a positive influence on the Career Intention as a Public Accountant.

D. Research Paradigm

Here is a paradigm of research based on the framework that has been described above.

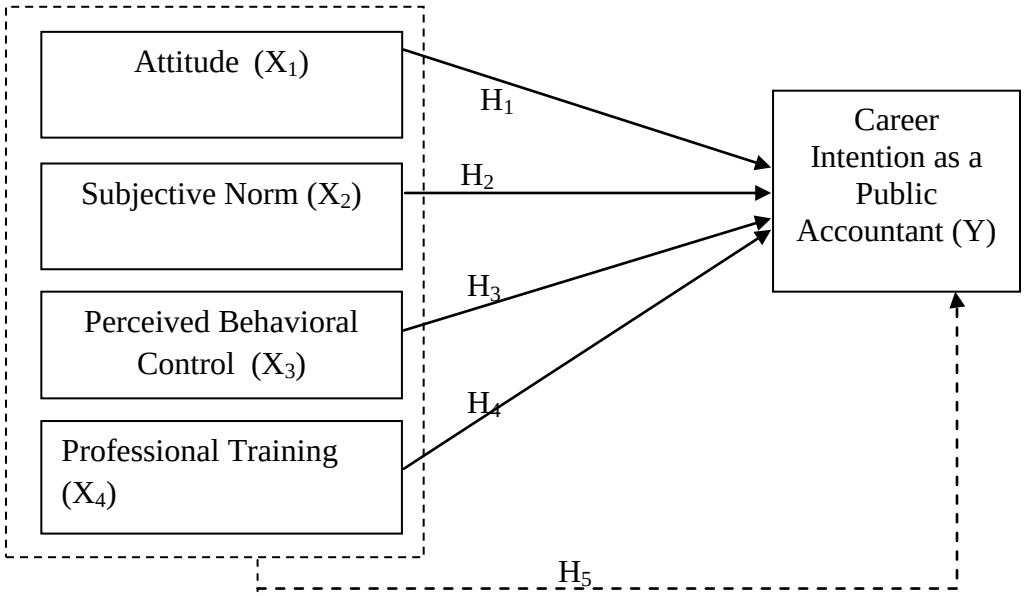

Figure 1. Research Paradigm

Information :

: The influence of independent variable with the dependent variable partially.

: The influence of independent variables with the dependent variable simultaneously.

E. Research Hypothesis

H1: Attitude has a positive and significant influence on the Career Intention as a Public Accountant.

H2: Subjective Norm has a positive and significant influence on the Career Intention as a Public Accountant.

H3: Perceived Behavioral Control has a positive and significant influence on the Career Intention as a Public Accountant.

H4: Professional Training has a positive and significant influence on the Career Intention as a Public Accountants.

H5: Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously have a significant influence on the Career Intention as a Public Accountants.

CHAPTER III
RESEARCH METHOD

A. Research Design

This study was included in survey research. According to Jogiyanto (2013: 140), the survey method is used to obtain data from a certain place naturally which describes a variable, indication or occurrences by giving questions or statements through questionnaires, tests, structured interviews, and others. This study uses a quantitative approach. The quantitative approach provides data information in the form of numbers and analyzed using statistical analysis. This study aims to find out the influence of independent variables, namely Attitudes (X1), Subjective Norms (X2), Perceived Behavioral Control (X3), and Professional Training (X4) on the dependent variable, namely Career Interest as a Public Accountant (Y). The collected data is in the form of numbers, so the analysis used is a quantitative data approach.

B. Place and Time of Research

This study was conducted at the Faculty of Economics, Yogyakarta State University that located at Karangmalang Yogyakarta Campus. This research was conducted in March - Augst 2018.

C. Population and Sample of Research

The population is the subject of research (Arikunto, 2013: 173). The population in this study were S1 students of Accounting Study Program, Faculty of Economics, Yogyakarta State University, class of 2015 (75 students) and the class of 2014 (81 students). The population was chosen

because students of 2014 and 2015 are students who have entered the final semester, so that they have an Attitude towards career selection after graduating from college, especially the intention to have a career as a Public Accountant (Sugiyono, 2016: 120).

The sample is a part of the number and characteristics possessed by the population. According to the table that determines the number of samples from a particular population with a 5% error rate, the sample used is 110 students (Sugiyono, 2015: 128). The sample used in this study is determined proportionally with the following details.

Table 1. Details of Sample Distribution Used

Batch	Quantity	Calculation	Minimum Sample
2014	81 Students	81/156 x 110 = 57.11	57 Students
2015	75 Students	75/156 x 110 = 52.88	53 Students
Total	156		110 Students

Source: Primary Data Processed, 2018

D. Operational Definition of Variable

According to Sugiyono (2012: 31), the operational definition is the determination of the characteristic or construct that will be studied to be a measurable variable. Operational definitions allow other researchers to replicate measurements in the same way or by developing better methods of constructing measurements. This is possible because the operational definition explains the specific methods used to research and perform contracts. Meanwhile, according to Sigarimbun and Sigarimbun (2008: 46) the operational definition is an indication of how a variable is measured. The

good or bad of these variables will be known after reading the operational definition of the study.

The variables used in this study are Career Intention as a Public Accountant, Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training. The operational definition of these variables are as follows:

1. **The Career Intention as a Public Accountant (Y)**

   The students intention in this study is the desire of students to carry out activities, behaviors, values and aspirations related to work that has duties and authority in the scope of accounting. In this study, the intention is influenced by Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training. According to Jogiyanto (2008: 29-30) the Indicators of intention are Career Intention as a Public Accountant are the passion for a career as a Public Accountant, planning to be a Public Accountant, and the effort to be a Public Accountant.

2. **Attitude on the Career Intention as a Public Accountant (X_1)**

   The Attitude referred to in this study is students' responses and beliefs regarding the existence of benefits for students in the decision to become a Public Accountant. Attitude data is taken using an instrument in the form of a questionnaire that will be filled by respondents. According to Ajzen (2012), the Attitude Indicators as a Public Accountant are as follows:

a. Behavioral Belief Strength

Behavioral Belief Strength explained how high the respondents rated each belief in intrinsic value, career prospects and the job market in the career of a Public Accountant.

b. Outcome Evaluation

Outcome Evaluation shows the level of expectations of each respondent about the intrinsic value, career prospects and job market in the career of a Public Accountant.

3. Subjective Norm on the Career Intention as a Public Accountant (X_2)

Subjective Norm referred to this study are the pressure or influence of referent for students related for career decision as a Public Accountant. If the views of the referent are approved by the student, then the intention of a career as a Public Accountant will increase. However, the intention of students to have a career as a Public Accountant will decrease if there are differences in opinion with the referent. Subjective Norm data is taken using an instrument in the form of a questionnaire that will be filled by respondents.

According to Ajzen (2012), the indicators of Subjective Norm in the Career of Public Accountants are as follows:

a. Normative Beliefs Strength

Normative Belief Strength is the belief in the suggestion of family, friends, and lectures related to the Intention to have a career as a Public Accountant.

b. Motivation to Comply

Motivation to Comply is the strength of trust in the suggestion of family, friends, and lecturers for a career as a Public Accountant.

4. Perceived Behavioral Control on the Career Intention as a Public Accountant (X_3)

Perceived Behavior Control is the ease or difficulty of doing the behavior. Perceived Behavioral Control in this study is whether or not there is a perception of students in overcoming the difficulties associated with the decision to have a career as a Public Accountant. Perceived Behavioral Control data is taken using an instrument in the form of a questionnaire that will be filled by respondents.

According to Ajzen (2012), the indicators of Perceived Behavioral Control in the Public Accountant Career are as follows:

a. Control Belief Strength

Belief Control is a belief in the existence of factors that will facilitate or hinder the respondent's intention to choose a career as a Public Accountant.

b. Control Belief Power

Power of Control is a measure of the size of the control factors that affect the respondent's intention to choose a career as a Public Accountant.

5. Professional Training as a Public Accountant (X_4)

Professional Training is a short-term education program that uses systematic and organized procedures to maintain or improve their skills. Stolle (1976) and Aulia (2014) revealed that the Professional Training that will be received in the place of work is considered by students who choose the Public Accountant profession. This indicates that in career selection there is also a desire to pursue achievement and self-development. Professional Training data is taken using an instrument in the form of a questionnaire that will be filled by respondents. Professional training that intended in this study is training that will be received as long as a Public Accountant. According to Stolle (1976) and Aulia (2014), the indicators used to measure Professional Training are job training before starting work, training while working (inside and outside the institution), and work experience.

E. Data Collection Techniques and Instruments

1. Data Collection Technique

a. Questionnaire

Data collection techniques used in this study is by distributing questionnaires. According to Sugiyono (2011: 192), the

questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to be answered. Researchers used a questionnaire to determine the influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training on the Career Intention as a Public Accountant. The questionnaire used by researchers is the result of the development of the grid that has been determined previously.

b. Documentation

According to Syaodih, (2013: 221) documentary study (documentation) is a technique used to collect data by collecting and analyzing documents, images, and electronics. This study aims to obtain data related to the number of students of Accounting Study Program, Faculty of Economics, Yogyakarta State University, batch of 2014 and 2015.

2. Data Collection Instruments

The instrument used to reveal the data in this study was a questionnaire with a four-dimensional Likert scale. The researcher used a four-dimensional modification Likert scale because to avoid the tendency of respondents to answer neutral. According to Sukardi (2013: 146), Likert Scale is a scale that assesses the attitude or behavior desired by researchers by asking several questions to the respondent. The answer choices in this questionnaire are Strongly Agree (SA), Agree (A),

Disagree (D), and Strongly Disagree (SD), assuming each value is as follows:

Table 2. The Answer Options in Questionnaire

Positive Question		**Negative Question**	
Answer	**Score**	**Answer**	**Score**
Strongly Agree	4	Strongly Agree	1
Agree	3	Agree	2
Disagree	2	Disagree	3
Strongly Disagree	1	Strongly Disagree	4

The research instrument grid resulting from the modification of the research instruments by Stolle (1976), Ajzen (2006), Aulia (2014), Trikristiyani (2014), and Sumaryono (2016) that used by the researcher are as follow:

Table 3. Grid of the Questionnaire

Variable	Indicator		Item Number	Quantity
Career Intention as a Public Accountant (Y)	Passion for Career as a Public Accountant		1, 2	2
	Planning to be a Public Accountant		3	1
	The effort to be a Public Accountant		4, 5*	2
Attitude (X_1)	Intrinsic Value	*Behavioral Belief Strength*	1, 3, 5	3
		Outcome Evaluation	*2*, 4, 6*	3
	Career Prospect	*Behavioral Belief Strength*	*7, 9, 11,13*	4
		Outcome Evaluation	*8, 10, 12, 14*	4
	Job Market	*Behavioral Belief Strength*	15, 17, 19	3
		Outcome Evaluation	16, 18, 20	3
Subjective Norm (X_2)	The suggestions from Family, Friends and Lecturers	*Normative Belief Strength*	1, 3, 5, 7	4
		Motivation to Comply	2, 4, 6, 8	4
Perceived Behavioral Control (X_3)	*Opportunity Cost*	*Control Belief Strength*	1, 3, 5	3
		Control Belief Power	2*, 4*, 6*	3
Professional Training (X_4)	Job training before starting the work		1, 2*	2
	Training while working (in the institution and outside the institution)		3, 4	2
	Working experience		5	1
Total				**44**

Description: * Negative question items

F. Validity and Reliability Instrument

1. Validity Test

Validity test is used to measure valid or not valid questionnaire. According to Arikunto (2010: 213), the Pearson product moment correlation formula can be used to find validity values. The formula is as follows:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\left\{\left(N\sum X^2\right) - \left(\sum X^2\right)\right\}\left\{(N\sum Y^2) - (\sum Y^2)\right\}}}$$

Descriptions:

r_{xy}	: Product moment correlation coefficient
N	: Number of respondents
X	: Score item specific item
Y	: Total score
ΣX	: Total score of item
ΣY	: Total score
ΣXY	: Multiplication of grain score and total score
ΣX^2	: Number of quadrate score item
ΣXY^2	: Total quadrate total score

(Umar, 2011: 131)

The trial of instrument validity was done by comparing the r count values and r tables at a significance level of 5%. If the r count is greater or equal to r table, then the instrument item in question is valid. Conversely, if the r count is smaller than the rtable value, the instrument item is invalid.

Validity test calculation is then carried out with the help of a statistical application program. Based on the calculation of the statement items tested to 110 respondents, it is known that for the questionnaire on Interest in Career as a Public Accountant, Subjective Norms, and

Professional Training there are no declarative statement items with each of the total statement items as many as 4 statement items, 8 statement items, and 4 statement items. Whereas for the attitude questionnaire from a total of 19 statement items, there are 2 questionnaires that are dropped and the Perceived Behavioral Control questionnaire from a total of 6 statement items, there are 3 declarative items. The results of the instrument validity test are summarized in the table as follows:

Table 4. The Result of Instrument Validity Test

Variable	The Number of Main Item	Invalid Item	The Number of Invalid Item	Valid Item
Career Intention as a Public Accountant	5	-	-	5
Attitude	20	3	1, 10, 17	17
Subjective Norm	8	-	-	8
Perceived Behavioral Control	6	1	3	5
Professional Training	5	-	-	5

Source: Primer Data Processed, 2018

Decreased or invalid statement items are not repaired and are not included in decision making on research data because valid statement items represent each indicator used in the research instrument grid.

2. Reliability Test

The reliability test is performed after the validity test and only the questions that have been considered valid. Reliability testing is used to measure a questionnaire (indicator) from a variable or construct. The measurement results will be reliable if in several times the measurement of the same subject group obtained results that are relatively the same, as

long as the aspect measured in the subject itself has not changed. The method used to test the reliability of the questionnaire is to use the Cronbach Alpha coefficient formula. The instrument is said to be reliable if it has a Cronbrach's Alpha value ≥ 0.60 (Sugiyono, 2011: 184). The following is the Cronbach Alpha Formula.

$$r_{11} = \left(\frac{k}{k-1}\right)\left(1 - \frac{\sum ób^2}{\sigma^2 t}\right) \text{^} t$$

Descriptions:
r_{11} : Instrument reliability
k : number of item
$\Sigma\sigma b^2$: variety of questions
$\Sigma^2 t$: variety of total variance

(Arikunto, 2010: 239)

The following is an interpretation table of Alpha coefficients according to Sugiyono (2015: 257).

Table 5. Guidelines for Interpretation of Correlation Coefficients

Coefficient Interval	Core=relation Level
0,00-0,199	Very Low
0,20-0,399	Low
0,40-0,599	Average
0,60-0,799	Strong
0,80-1,00	Very Strong

Based on the results of reliability testing that has been carried out using a statistical application program, it was concluded that the instrument in the form of interest questionnaire for career as a public accountant, attitude, subjective norms, perceived behavioral control, and professional training was reliable. The results are summarized in the table as follows.

Table 6. Instrument Reliability Test Results

No.	Instrument for Variable	Coefficient of *Cronbach Alpha*	N *of Items*	Reliability Information
1	Career Intention as a Public Accountant	,966	5	Very Strong
2	Attitude	,894	17	Very Strong
3	Subjective Norm	,938	8	Very Strong
4	Perceived Behavioral Control	,923	5	Very Strong
5	Professional Training	,955	5	Very Strong

Source: Primer Data Processed, 2018

Table 6. shows a very strong level of reliability. It means that the instrument can be used as a data collection tool in research. In addition, the reliability test results can also show that if the instrument is used to measure the same object several times, then the results of the data will be the same.

G. Data Analysis Technique

1. Descriptive Statistics Analysis

Descriptive analysis in this study aims to find out the description of the research variables. Variables measured and analyzed in this study are Accounting Student Career Intention as a Public Accountant (Y), Attitude (X_1), Subjective Norm (X_2), Perceived Behavioral Control (X_3) and Professional Training (X_4). he data description includes the presentation of Mean (M), Median (Me), Mode (Mo), Standard

Deviation, Frequency Distribution Table, Circle Diagram, and Trend Category Table of each variable.

a. Mean, Median, Mode, and Standard Deviation

Determining the value of Mean, Median, Mode, and Standard Deviation contained in this study was calculated using the help of a statistical application program. Mean is the average value obtained from some data that can be determined by sharing the total amount of data with the amount of data. Median is the middle value of a good set of data sorted from the smallest to the largest number or vice versa. Meanwhile, the mode is the value or size of the data that often appears. While for the definition of Standard Deviation is a measure of the most common data distribution.

b. Frequency Distribution Table

1) Determine the number of class intervals using the Sturges formula.

   $k = 1 + 3.3 \log n$

2) Calculate data ranges

   Data range = (Biggest data - Smallest data) + 1

3) Calculate class length

   Class length = (class range) / (number of class intervals)

(Sugiyono, 2012: 35-36)

c. Histogram

The histogram in this study was made based on data that has been displayed in the frequency distribution table.

d. Tendency Category Table of Each Variable

This table contains the results of categorizing the scores of each variable based on the data that has been obtained in order to find out the overall picture of each variable. Table of trend categories for each variable are presented as follows:

Table 7. Variable Tendency Category Measurement Table

High	$X \geq (Mi + 1.SDi)$
Average	$Mi - 1.SDi \leq X < (Mi + 1.SDi)$
Low	$X < Mi - 1.SDi$

2. Test Prerequisite Analysis

a. Normality Test

Normality test aims to determine the data obtained from each variable is normally distributed or not. Normality test that will be used is Kolmogorov-Smirnov Test. To find out the frequency distribution of each normal variable or not is conducted by looking at the value of Asymp.Sig. If the Asymp.Sig value is more than or equal to 0.05, it means that the data distribution is normal. Otherwise, if the Asymp.Sig value is less than 0.05 then the data distribution is not normal. The normality test can be calculated by the formula:

$$KS = 1{,}36\sqrt{\frac{n_1 + n_2}{n_1 n_2}}$$

Descriptions:
KS : Price Kolmogrov-Smirnov
n_1 : Number of samples obtained
n_2 : Expected number of samples

b. Linearity Test

Linearity test is done to find out whether between the independent variable (X) and the dependent variable (Y) has a linear relationship or not. In addition, the linearity test is conducted to find out the function used is linear, quadratic or cubic (Ghozali, 2011: 166). The criteria applied to express linearity are the value of F with a significance level of 5% which can be calculated by the formula:

$$F_{reg} = \frac{RK_{reg}}{RK_{res}}$$

Descriptions:
F_{reg} : Price number F for regression
Rk_{reg} : The average of regression line quadrant
Rk_{res} : The average of the residual line quadrant
(Hadi, 2004: 13)

The price of F_{count} is then compared with the F_{table}. If the price of F_{count} is smaller or equal to F_{table} then the independent variable relation (X) with the dependent variable (Y) is linear. But, if the calculated F_{count} is greater than F_{table}, the independent variable (X) with the explicit variable (Y) is not linear.

c. Classic Assumption Test

1) **Heteroscedasticity Test**

Heteroscedasticity test is used to test the regression model and ensure if there is an unequal variance from the

residual one observation to another observation. If the variance from residual one observation to another observation is fixed then it is called homokedastisity but if different it is called heteroscedasticity. A good regression model is homokedasticity. Testing is carried out using the Glejser test. The Glejser test is performed to express the absolute residual value of the independent variable. The decision-making criteria is the significance of the independent variable greater than 0.05, so there is no heteroscedasticity (Ghozali, 2011: 143).

2) **Multicollinearity Test**

Multicollinearity test aims to find the correlation between independent variables through the regression equation test. If the value of Variance Inflation Factor (VIF) is not more than 10 and the Tolerance value is not less than 0.1 then the model is not indicated by multicollinearity (Imam Ghozali, 2011: 108). The presence or absence of multicollinearity can be detected using Pearson Correlation. This can be detected by looking at the amount of Tolerance Value and Variance Inflantion Factor which can be calculated by the formula:

$$VIF = \frac{1}{Tolerance\ Value}$$

3. Hypothesis Testing

a. Simple Linear Regression Analysis

This analysis is used to determine the influence of attitudes towards Career Intention as a Public Accountant, the influence of Subjective Norms on Career Interests as a Public Accountant, Perceived Behavioral Control Towards Career Intention as a Public Accountant, and Professional Training on Career Intention as a Public Accountant. The steps in performing simple linear regression are:

1) Finding the simple correlation coefficient (R) between X_1, X_2, X_3, and X_4 with Y and test the hypothesis with the formula:

$$R_{xy} = \frac{\sum xy}{\sqrt{(\sum x^2)\,(\sum y^2)}}$$

Information:

R_{xy} = Correlation Coefficient between Y and X
$\sum xy$ = The number of multiplications between the variable scores X and Y
$\sum x^2$ = Number of variable scores X
$\sum y^2$ = Number of variable scores Y

(Hadi, 2004: 4)

Simple correlation coefficient R_{xy} is used to find the relationship between variables X and Y. The direction of correlation is positive if the results of the correlation calculation are plus (+). If the value is minus (-), the direction of the correlation is negative. The use of the correlation

coefficient is also to find out whether or not the existing hypothesis is accepted by comparing the value of rcount with rtable at the 5% error level. If the r count is greater than r table then the decision is to accept the hypothesis in the study or alternative hypothesis (H_A) and reject the null hypothesis (H_0).

2) **Finding the coefficient of determination (R^2) between the predictors Y with X1, Y with X2, Y with X3, and Y with X4 using the formula:**

$$R^2(1) = \frac{a_1 \sum x_1 y}{\sum y^2}$$

$$R^2(2) = \frac{a_2 \sum x_2 y}{\sum y^2}$$

$$R^2(3) = \frac{a_3 \sum x_3 y}{\sum y^2}$$

$$R^2(4) = \frac{a_4 \sum x_4 y}{\sum y^2}$$

Information:

R^2 (1, 2, 3, 4) = Coefficient of Determination between Y with X_1, Y with X_2, Y with X_3, and Y with X_4.

a_1 = Coefficient of Predictor X_1

a_2 = Coefficient of Predictor X_2

a_3 = Coefficient of Predictor X_3

a_4 = Coefficient of Predictor X_4

$\sum x_1 y$ = Jumlah produk X_1 dan Y

$\sum x_2 y$ = Jumlah produk X_2 dan Y

$\sum x_3 y$ = Jumlah produk X_3 dan Y

$\sum x_4 y$ = Jumlah produk X_4 dan Y

$\sum y^2$ = Jumlah kuadrat kriterium Y

(Hadi, 2004: 22)

The coefficient of determination shows the level of accuracy of the regression line. Regression lines are used to

explain the proportion of the dependent variable (Y) explained by the independent variable (X). The variance that occurs in the dependent variable can be explained by the variance that occurs in the independent variable.

3) Make a simple linear line

$$Y' = a + bX$$

Descriptions:
Y' : The predicted value
a : Constant or if the price is X=0
b : Regression coefficient
X : The value of independent variable

(Sugiyono, 2011: 247)

If a constant value (a) and a regression coefficient value (b) have been found, then a simple linear equation can be compiled and used to predict the formation of the dependent variable when the independent value is set. The value of the regression coefficient shows the direction of influence while determining the magnitude of the increase or decrease in the influence of variables X and Y.

4) Testing the significance of t-test

T test is done to test the significance of constants and independent variables with one dependent variable with the following formula:

$$t = \frac{r(\sqrt{n-2})}{\sqrt{1-r^2}}$$

Descriptions:
t : t_{count}
R: Correlation coefficient
n : Number of sample

(Umar, 2011: 132)

The t_{count} is calculated compared to the t_{table} at a significance level of 5%. If t_{count} is greater or equal to t_{count}, it means that there is an influence between independent variables with individual dependent variables. Conversely, if $_{tcount}$ is smaller than t_{table}, it means that there is no influence between independent variables on the dependent variable partially. In addition, if the significance value is less than 0.05, it means that there is a significant influence between independent variables on the dependent variable partially and the hypothesis is accepted, but if the significance value is greater than 0.05, there is no significant influence and the hypothesis is rejected

b. Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the relationship/influence of Career Intention as a Public Accountant variable (Y) on Attitude (X1), Subjective Norm (X2), Perceived Behavioral Control (X3), and Professional Training (X4) variables simultaneously. The result of this analysis is the existence of independent variable regression coefficients on the dependent variable, and coefficient of determination.

1) **Finding Coefficient of Correlation (R) between predictor X_1, X_2, X_3, and X_4 with the criterion of Y, with the formula as follow:**

$$R_{y\,(1,2,3,4)} = \sqrt{\frac{a_1 \sum x_1 y + a_2 \sum x_2 y + a_3 \sum x_3 y + a_4 \sum x_4 y}{\sum y^2}}$$

Information:

$R_{1,2,3,4}$ = Coefficient of correlation between Y with X_1, X_2, X_3, and X_4
a_1 = Coefficient of predictor X_1
a_2 = Coefficient of predictor X_2
a_3 = Coefficient of predictor X_3
a_4 = Coefficient of predictor X_4
$\sum x_1 y$ = The number of product X_1 and Y
$\sum x_2 y$ = The number of product X_2 and Y
$\sum x_3 y$ = The number of product X_3 and Y
$\sum x_4 y$ = The number of product X_4 and Y
$\sum y^2$ = The number of criterion quadrate Y

(Hadi, 2004: 28)

The level of multiple correlation (R) found, then it can be categorized using guidelines from Sugiyono (2015: 257).

Table 8. The Guidelines of Correlation Coefficient Intrepetation

Interval of Coefficient	Level of the Relation
0,00-0,199	Very Low
0,20-0,399	Low
0,40-0,599	Average
0,60-0,799	Strong
0,80-1,00	Very Strong

2) Finding the Coefficient of Determination (R^2) between predictor Y and X_1, X_2, X_3, X_4 with the formula as follow:

$$R^2 = \frac{(a_1 \sum x_1 y) + (a_2 \sum x_2 y) + (a_3 \sum x_3 y) + (a_4 \sum x_4 y)}{\sum y^2}$$

Description:

$R_{1,2,3,4}$ = Coefficient of correlation between Y with X_1, X_2, X_3, and X_4
a_1 = Coefficient of predictor X_1
a_2 = Coefficient of predictor X_2
a_3 = Coefficient of predictor X_3
a_4 = Coefficient of predictor X_4
$\sum x_1 y$ = The number of product X_1 and Y
$\sum x_2 y$ = The number of product X_2 and Y
$\sum x_3 y$ = The number of product X_3 and Y
$\sum x_4 y$ = The number of product X_4 and Y
$\sum y^2$ = The number of criterion quadrate Y

(Hadi, 2004: 22)

The coefficient of determination shows the level of accuracy of the regression line. Regression lines are used to explain the proportion of the dependent variable (Y) explained by the independent variable (X). The variance that occurs in the dependent variable can be explained by the variance that occurs in the independent variable.

3) Create a line equation of four predictors with formulas

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4$$

Descriptions:

Y : Career Intention as a Public Accountant
a : Constant number
b_1 : Regression coefficient of Attitude
b_2 : Regression coefficient of Subjective Norm
b_3 : Regression coefficient of Perceived Behavioral Control
b_4 : Regression coefficient of Professional Training
x_1 : Attitude

x_2 : Subjective Norm
x_3 : Perceived Behavioral Control
x_4 : Professional Training

(Sugiyono, 2012: 275)

Prices of b_1, b_2, b_3, and b_4 can be found by describing the formula to be a normal equation with the least square and then eliminated. Regression equation can be arranged and used to predict the value of the dependent variable if the independent variable is determined after the prices of b_1, b_2, b_3, and b_4 are found.

4) Test the significance of the correlation with the F test

$$Fh = \frac{R^2/k}{(1 - R^{2)})/(n - k - 1)}$$

Descriptions:
F_h : Price F regression line
R^2 : The coefficient of determination between the criterion and the predictor
K : The number of independent variables
N : The number of samples

(Sugiyono, 2011: 252)

F_{count} compared to F_{table} at a significance level of 5% after the calculation results were obtained. If $F_{count} \geq F_{table}$, the independent variable influence the dependent variable simultaneously. However, if $F_{count} < F_{table}$ then there are no influences between these variables.

The significance function here is to reject or accept the hypothesis. The criteria for assessing hypotheses are as follows.

a) If the significance value is <0.05, it means that there is a significant influence between the independent variables on the shared dependent variable. In addition, if the significance value is <0.05, the hypothesis is accepted.

b) If the significance value is> 0.05, that means there is no significant influence between the independent variables on the dependent variable together. In addition, if the significance value is> 0.05, the hypothesis is rejected.

5) Finding the amount of contribution of each predictor variable to the following criteria:

a) The Effective Contribution (EC%)

Effective contribution is the percentage of effective contribution given by the independent variables studied (Attitudes, Subjective Norms, Perceived Behavior Control, and Professional Training) to the dependent variable (Interest in Career as a Public Accountant) and other independent variables not examined, (Hadi, 2004 : 45). Formulas looking for SE are:

$$EC\% = \beta \times R_{xy} \times 100\%$$

Description:

EC% = Effective Contribution of a predictor
β = Regression Coefficient

Effective Contribution show the magnitude of the contribution of each predictor to the criterion by the sum

of the coefficient of determination while still taking into account the independent variables not examined.

b) The Relative Contribution (RC%)

Relative contribution is the percentage of relativity contribution given by the independent variables studied (Attitudes, Subjective Norms, Perceived Behavior Control, and Professional Training) to the dependent variable (Career Interest as a Public Accountant), (Hadi, 2004: 37). The formula of Relative Contribution is:

$$RC\% = \frac{(EC\%)}{R^2}$$

Information:

RC% = Relative contribution of a predictor

EC% = Effective contribution of a predictor

R^2 = coefficient of determination

The relative contribution of a predictor shows how much the relative contribution of the independent variable to the dependent variable.

CHAPTER IV
RESEARCH RESULT AND DISCUSSION

A. Description of Research Data

This study uses primary data from the results of distributing questionnaires to research respondents that consisting of Undergraduate Program Student of Accounting Study 2014 and 2015. Data collection was conducted from April 24 until May 11, 2018. From the total sample of 140 students, 30 students were used as samples in the instrument test to determine the validity and reliability test. Researchers distributed the questionnaires to respondents directly and shared them using an online questionnaire. The researchers distributed 110 questionnaires all data obtained could be used for data input. All questionnaires used have the following characteristics:

Table 9. The Respondent's Characteristics

No.	Description	Quantity	Percentage
1.	**Batch**		
	2014	57 Students	51,82%
	2015	53 Students	48,18%
2.	**Gender**		
	Male	26 Students	23,64%
	Female	84 Students	76,36%
3.	**Age**		
	20 years old	5 Students	4,55%
	21 years old	42 Students	38,18%
	≥ 22 years old	63 Students	57,27%

Source: Primary Data Processed, 2018

Data characteristic of respondents in this study include batch, gender, and age. Respondents from batch 2014 are 57 students or 51.82% from the total respondents, while for the batch 2015 are 53 students (48.18%). Respondents in this study consisted of 81 (73.64%) female students and 29 (26.36) male students. The age of respondents in this study is varied, for

respondents are aged 19 years old amounted to 5 students (4.55%), 21 years old amounted to 42 students (38.18%), and the last respondents are aged more than or equal to 22 years old amounted to 63 students (57.27%).

B. Description of Research Variables

This research uses descriptive analysis to describe research variables. Descriptive analysis is used to provide an overview of research data. The descriptive analysis for each research variable is as follows:

1. Descriptive Statistics of Variable Career Intention as a Public Accountant

Data from variable Career Intention as a Public Accountant obtained through the distribution of 110 questionnaires. Indicators used in this variable include wishes, plans, and efforts for a career as a Public Accountant. All indicators are spelled out through a 5 point statement. This study used a modified Likert Scale with 4 alternative answers to measure the value of each item statement. The highest score for each statement is 4, while for the lowest score is 1. The results of calculations indicate that the Career Intention as a Public Accountant variable has the lowest value of 5 and the highest value is 19; Mean value is 13.46, and the Deviation Standard Value is 2.988.

Number of interval classes = 1 + 3.3 log 110

= 1 + 3.3 (2.0413)

= 7.7363

= 8 (rounded)

Range of data = 19 - 5

= 14

Length of class = 14/8

= 1.75

= 2 (rounded)

Here is a frequency distribution of the variables Career Intention as a Public Accountant:

Table 10. Frequency Distribution

No.	Class Interval	Frequency
1	5-6	4
2	7-8	4
3	9-10	11
4	11-12	12
5	13-14	29
6	15-16	48
7	17-18	10
8	19-20	8
Total		110

Source: Primary Data Processed, 2018

The Frequency histogram of variables Career Intention as a Public Accountant is as follows:

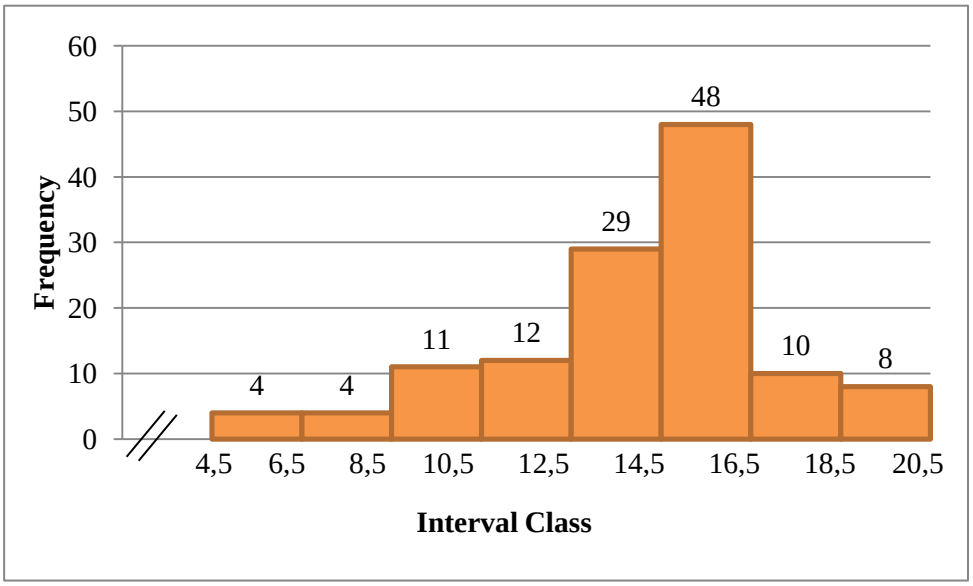

Figure 2. Histogram of the Career Intention as a Public Accountant

Based on table 10 and frequency histogram, it can be seen if the largest frequency is 48, which is located at interval 14.5-16.5 with a percentage of 43.63%. The lowest frequency is 1, which is located at interval 4.5-6.5 and 6.5-8.5 with a percentage of 3.63%. The variable frequency tendency is determined by calculating the ideal mean (Mi) and ideal deviation standard (SDi). The ideal mean is 12 and the ideal Deviation Standard is 2.33 (the calculation can be seen in the appendix).

This following table is a table of variable frequency data tendencies that calculated based on the ideal mean and ideal deviation standards.

Table 11. Category Trend of Frequency Variable Career Intention as a Public Accountant

No.	Interval	Frequency	Percentage	Category
1	> 14,33	50	45.5%	High
2	> 9,67 s/d 14,33	46	41.8%	Average
3	< 9,67	14	12.7%	Low
Total		110	100%	

Source: Primary Data Processed, 2018

Table 11 shows that the Career Intention as a Public Accountant variable included in the high category is 50 respondents (45.5%). The medium category is 46 respondents (41.8%) while the low category is 14 respondents (12.7%). Here is a Pie chart that shows the tendency of variables based on the category table above.

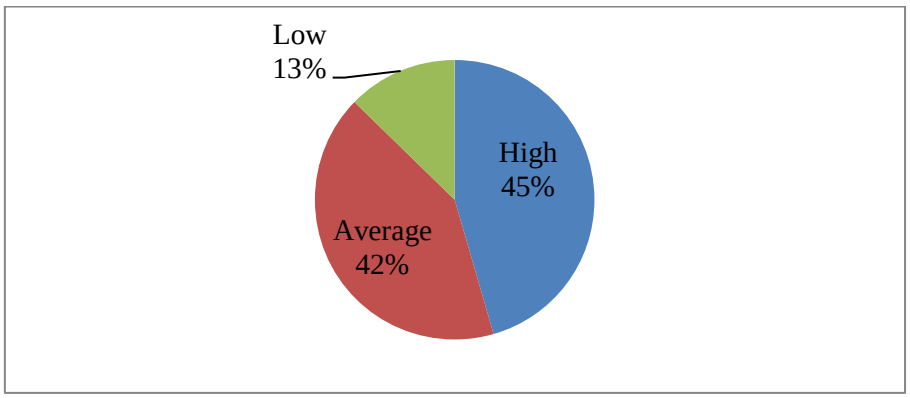

Figure 3. Pie Chart of the Career Intention as a Public Accountant variable tendency.

2. Descriptive Statistics of Attitude Variables

Attitude variable data obtained through the distribution of questionnaires with the number of respondents are 110 students. Indicators used in this variable include intrinsic value, career prospects, and job market where each indicator consists of behavioral belief and outcome evaluation. All indicators are spelled out through 17 point statements. This study used a modified Likert Scale with 4 alternative answers to measure the value of each item statement. The highest score for each statement is 4, whereas for the lowest score is 1. The calculation result shows that the Attitude variable has the lowest value is 39, while

the highest value is 68; mean value is 49.97; and the deviation standard value is 4.883.

The number of interval classes = 1 + 3.3 log 110

= 1 + 3.3 (2.0413)

= 7.7363

= (8 rounded)

The range of the data = 68 – 39

= 29

The length of the class = 29/8

= 3,625

= 4 (rounded)

The following is the frequency distribution of Attitude variable:

Table 12. Attitude Frequency Distribution

No.	Class Interval	Frequency
1	39-42	6
2	43-46	17
3	47-50	53
4	51-54	23
5	55-58	6
6	59-62	1
7	63-66	2
8	67-70	2
Total		110

Source: Primary Data Processed, 2018

The frequency histogram of Attitude variable is as follows:

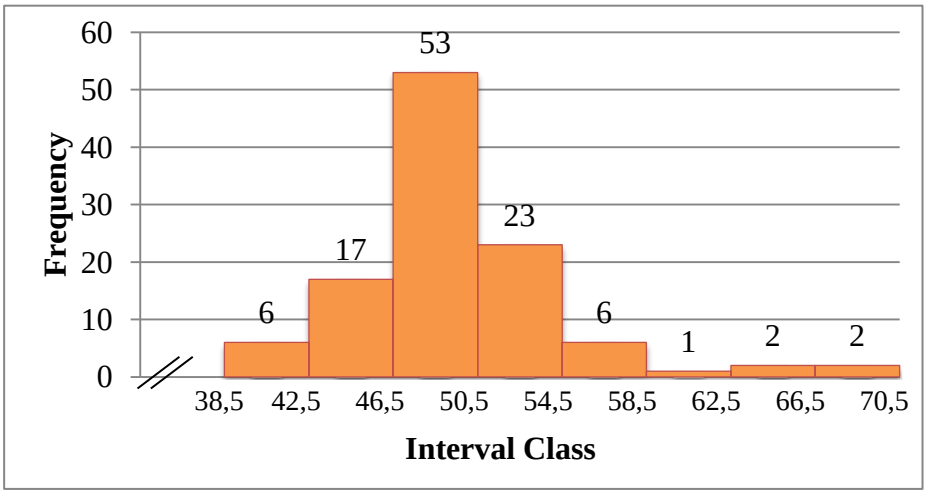

Figure 4. Histogram Attitude of Variable Frequency

Based on the data table and histogram frequency above shows that the largest frequency value is 53, which is lies at interval 46.5-50.5 with a percentage of 48.18%. The lowest frequency value lies at interval 58.5-62.5 (1respondents) with a percentage of 0.9%. The variable frequency tendency is determined by calculating the ideal mean (Mi) and ideal deviation standard (SDi). The ideal is known at 53.3 and the ideal deviation standard is 4.83 (the calculation can be seen in the appendix).

The following is a table of variable frequency data tendencies calculated based on ideal Idea and ideal Deviation Standards.

Table 13. Category of Attitude Variable Tendency Variability

No.	Interval	Frequency	Percentage	Category
1	> 58,33	5	4,6%	High
2	> 48,67 s/d 58,33	57	51,8%	Average
3	< 48,67	48	43,6%	Low
Total		110	100%	

Source: Primary Data Processed, 2018

The table 10 shows that the Attitude variable included in the high category is 5 respondents (4.6%). The average category was 57 respondents (51.8%) while the low category was 48 respondents (43.6%).

Here is a Pie chart that shows the variable tendency based on the table category above.

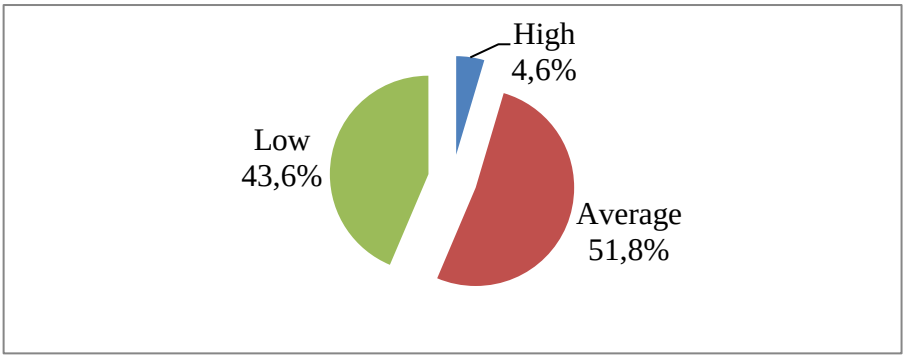

Figure 5 Pie-Charts of the Attitude Variable Tendency

3. Descriptive Statistics of Subjective Norm Variables

Data of Subjective Normal variable was obtained by distributing questionnaires with 110 respondents. The indicators used in this variable include suggestion from family, friends, and lecturers where each indicator consists of normative belief and motivation to comply. Those indicators then spelled out through 8 items of the statement. This study used a modified Likert Scale with 4 alternative answers to measure the value of each item statement. The highest score for each statement is 4, while for the lowest score is 1. The calculation result shows that the Subjective Norm variable has the lowest value is 17 and the highest value is 31; mean value is 25.54; and deviation standard value is 2.112.

Number of interval classes = 1 + 3.3 log 110

= 1 + 3.3 (2.0413)

= 7,7363

= 8 (rounded)

The range of the data = 31 – 17

= 14

The length of the class = 14/8

= 1,75

= 2 (rounded)

The following is the frequency distribution of the Subjective Norm variable:

Table 14. Frequency distribution of Subjective Norm

No.	Interval Class	Frequency
1	17-18	2
2	19-20	2
3	21-22	5
4	23-24	21
5	25-26	47
6	27-28	31
7	29-30	4
8	31-32	1
Total		110

Source: Primary Data Processed, 2018

The frequency histogram of the Subjective Norm variable is as follows:

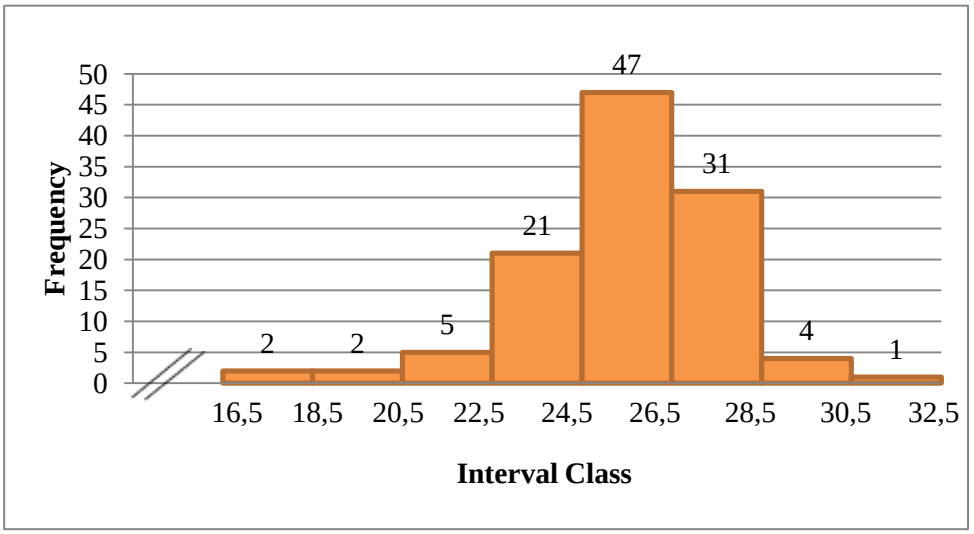

Figure 6. Frequency Histogram of the Subjective Norm Variable

Based on the table data and frequency histogram above shows that the largest frequency value is 47, which is lies at interval 24.5-26.5 with a percentage of 42.78%. The lowest frequency value lies at interval 32.5 (1 respondent) with a percentage of 0.9%. The variable frequency tendency is determined by calculating the ideal mean (Mi) and ideal deviation standard (SDi). The ideal mean is known for 24 and the ideal deviation standard is 2.33 (the calculation can be seen in the appendix).

The following is a table of variable frequency data tendencies calculated based on ideal mean and ideal deviation standards.

Table 15. Category of Subjective Frequency Tendency Trends

No.	Interval	Frequency	Percentage	Category
1	> 26,33	36	32,8%	High
2	> 21,67 s/d 26,33	70	63,6%	Average
3	< 21,67	4	3,6%	Low
Total		110	100%	

Source: Primary Data Processed, 2018

The table 14 shows that the Subjective Norm variable included in the high category is 36 respondents (32.8%). The average category was

70 respondents (63.6%) while the low category was 4 respondents (3.6%). Here is a Pie chart that shows the variable tendency based on the table category above.

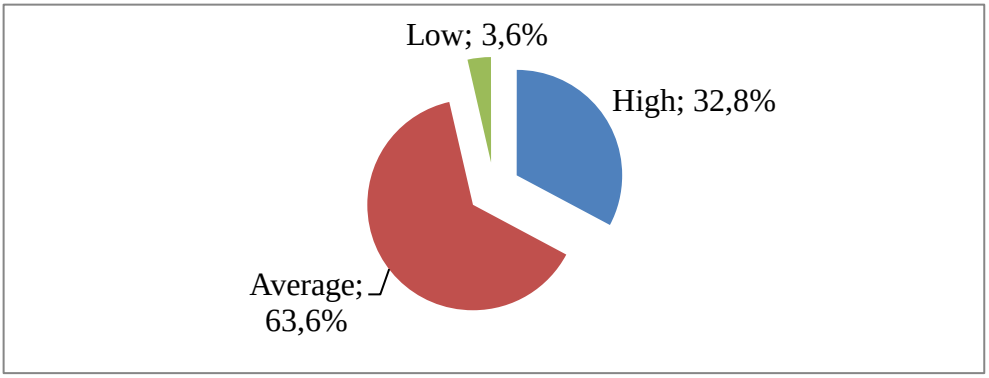

Figure 7. Pie-Charts of The Subjective Norm Variable Tendency

4. Descriptive Statistics of Perceived Behavioral Control Variables

Data of Perceived Behavioral Control variable was obtained through questionnaires distribution with 110 respondents. The indicator used in this variable is an opportunity which consists of control belief power and control belief strength. Those indicators then spelled out through 5 items of the statement. This study used a modified Likert Scale with 4 alternative answers to measure the value of each item statement. The highest score for each statement is 4, while for the lowest score is 1. The calculation result shows that the Perceived Behavioral Control variable has the lowest value is 5 and the highest value is 19; mean value is 13.76; and deviation standard value is 2.430.

The number of interval classes = 1 + 3.3 log 110

= 1 + 3.3 (2.0413)

= 7.7363

= 8 (rounded)

The range of the data = 19 - 5

= 14

The length of the class = 14/8

= 1.75

= 2 (rounded)

The frequency distribution of the Perceived Behavioral Control variable is presented as follows:

Table 16 Frequency distribution of Perceived Behavioral Control

No.	Class Interval	Frequency
1	5-6	1
2	7-8	1
3	9-10	8
4	11-12	15
5	13-14	36
6	15-16	37
7	17-18	9
8	19-20	3
Total		110

Source: Primary Data Processed, 2018

The frequency histogram of the Perceived Behavioral Control variable is as follows:

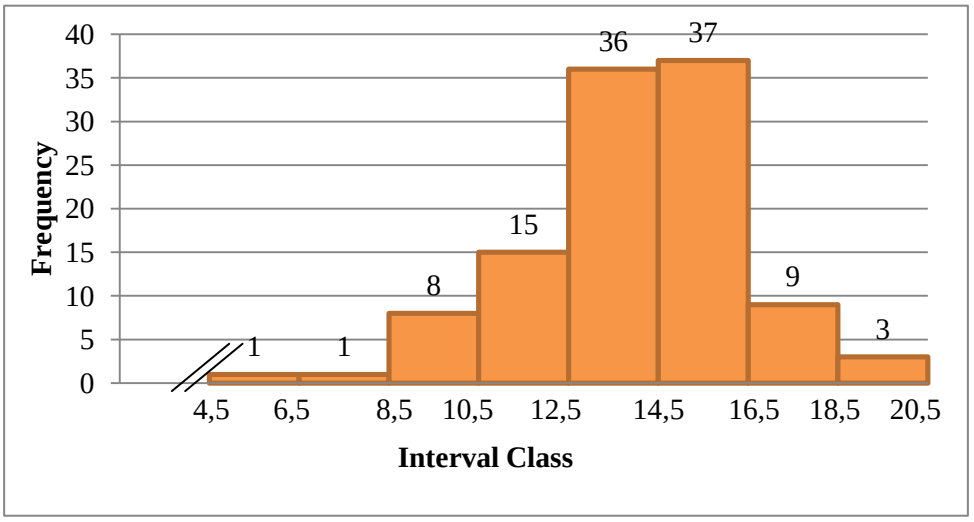

Figure 8. Frequency Histogram of Perceived Behavioral Control Variable

Based on the table data and frequency histogram above shows that the largest frequency value is 37, which is located at interval 14.5-16.5 with a percentage of 33.63%. The lowest frequency value lies at interval 4.5-6.5 and 6.5-8.5 (1 respondent) with a percentage of 0.9%. The variable frequency tendency is determined by calculating the ideal mean (Mi) and ideal deviation standard (SDi). The ideal mean is known for 12 and the ideal deviation standard is 2.33 (the calculation can be seen in the appendix).

The table of variable frequency data tendencies that calculated based on ideal mean and ideal deviation standards is presented as follows.

Table 17. Category of Frequency of Perceived Behavioral Control Trend

No.	Interval	Frequency	Percentage	Category
1	> 14,33	49	44,5%	High
2	> 9,67 up to 14,33	55	50%	Average
3	< 9,67	6	5,5%	Low
Total		110	100%	

Source: Primary Data Processed, 2018

Table 14 shows that the Perceived Behavioral Control variable included in the high category is 49 respondents (44.5%). The average category was 55 respondents (50%) while the low category was6 respondents (5.5%). Here is a Pie chart that shows the variable tendency based on the table category above.

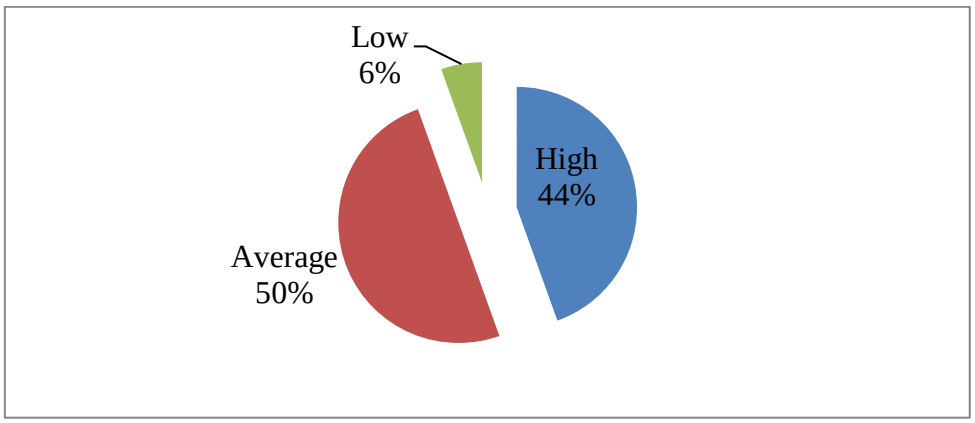

Figure 9. Pie-Charts of Perceived Behavioral Control Variable Tendency

5. Descriptive Statistics of Professional Training Variables

Data of Perceived Behavioral Control variable was obtained through questionnaires distribution with 110 respondents. The indicators used in this variable are training before starting work, outside training institutions, in-house training, and work experience. Those indicators then spelled out through 5 items of the statement. This study used a modified Likert Scale with 4 alternative answers to measure the value of

each item statement. The highest score for each statement is 4, while for the lowest score is 1. The calculation result shows that the Professional Training variable has the lowest value is 5 and the highest value is 19; mean value is 13,46; and deviation standard value is 3,103.

The number of interval classes = 1 + 3.3 log 110

= 1 + 3.3 (2.0413)

= 7,7363

= 8 (rounded)

The range of the data = 19 - 5

= 14

The length of the class = 14/8

= 1,75

= 2 (rounded)

The frequency distribution of the Perceived Behavioral Control variable is presented as follows:

Table 18. Frequency distribution of Professional Training

No.	Interval Class	Frequency
1	5-6	1
2	7-8	2
3	9-10	13
4	11-12	46
5	13-14	26
6	15-16	15
7	17-18	3
8	19-20	4
Total		110

Source: Primary Data Processed, 2018

The frequency histogram of Professional Training variables is as follows:

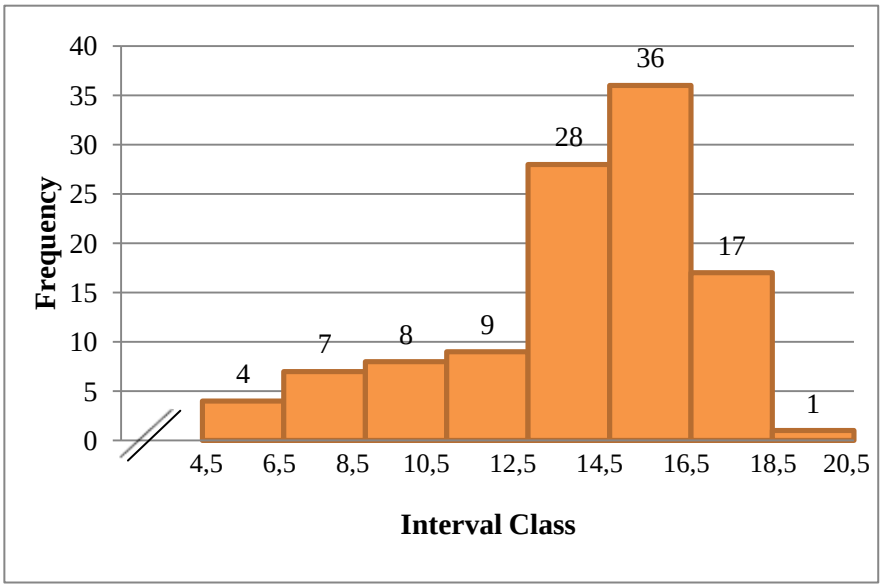

Figure 10. Histogram Frequency of Professional Training Variable

Based on the table data and frequency histogram above shows that the largest frequency value is 36, which is located at interval 14.5-16.5 with a percentage of 32.7%. The lowest frequency value lies at interval 18.5-20.5 (1 respondent) with a percentage of 0.9%. The variable frequency tendency is determined by calculating the ideal mean (Mi) and ideal deviation standard (SDi). The ideal mean is known for 12 and the ideal deviation standard is 2.33 (the calculation can be seen in the appendix).

The table of variable frequency data tendencies calculated based on ideal mean and ideal deviation standards is presented as follows.

Table 19. Category of Frequency of Professional Training Trend

No.	Interval	Frequency	Percentage	Category
1	> 14,33	54	49,1%	High
2	> 9,67 up to 14,33	44	40%	Middle
3	< 14,33	12	10,9%	Low
Total		110	100%	

Source: Primary Data Processed, 2018

The table 19 shows that the Professional Training variable included in the high category is 54 respondents (49,1%). The average category was 44 respondents (40%) while the low category was 12 respondents (10,9%). Here is a Pie chart that shows the variable tendency based on the table category above.

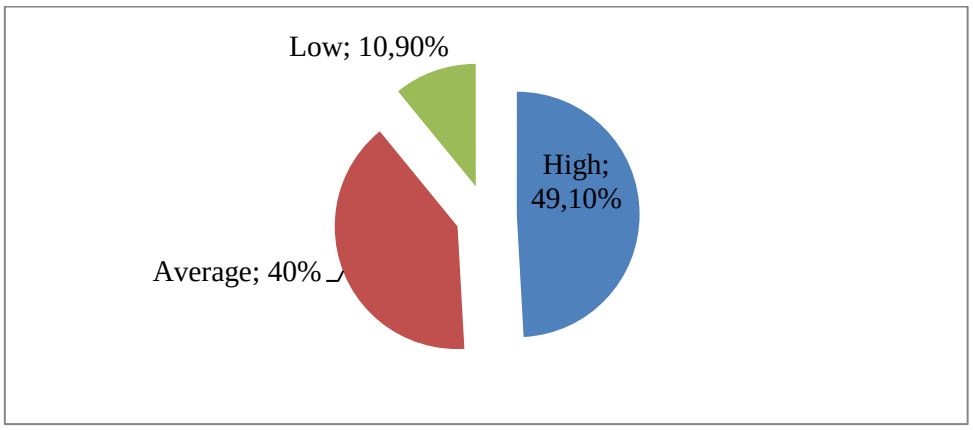

Figure 11. Pie-Charts of Professional Training Variable Tendency

C. Prerequisite Analysis Test

1. Normality Test

Normality test was conducted to determine the data is normally distributed or not. This study used nonparametric statistical test Kolmogorov-Smirnov to test the normality. The normality test results are shown in the table below:

Table 20. The Result of Normality Test

Variable	Test Statistic	Asymp. Sig. (1-tailed)	Conclusion
Unstandardized Residual	0.056	0.200	Normal

Source: Primary Data Processed, 2018

Table 20 shows that the residual value is normally distributed, so the data in this study can be used to test the linearity of the data. It can be

seen from the Test Statistic value of 0.056 and significance at 0.200 where the value is greater than the value of α of 5%.

2. Linearity Test

Test linearity of data is conducted to determine whether the independent variables and dependent variables have a linear relationship or not. This research uses regression linearity test by using the F statistic test. The F_{count} price will be consulted with F_{table} with a significance level of 5%. If the F_{count} value is smaller or equal to F_{table} then there is a linear relationship between linear variables and the dependent variable. The result of linearity test table is shown as follows.

Table 21. The Result of Linearity Test

Variables	Deviation from Linearity	F_{count}	F_{table}	Conclusion
X_1 with Y	0,141	1,383	1,65	Linear
X_2 with Y	0,178	1,416	1,89	Linear
X_3 with Y	0,190	1,391	1,89	Linear
X_4 with Y	0,179	1,389	1,82	Linear

Source: Primary Data Processed, 2018

Based on the data in table 21, it can be concluded that each independent variable has a linear relationship to the dependent variable. The conclusion was obtained by looking at the results of Deviation From Linearity calculations that have a value greater than 0.05. Deviation From Linearity shows how far our model deviates from the linear model (Widhiarso, 2010). In addition, all F_{count} values are smaller than all F_{table} values, so it can be concluded that each independent variable has a linear relationship to the dependent variable, so that the data in this study can be used to test classical assumptions.

3. Classic Assumption Test

a. Multicollinearity Test

The multicollinearity test is conducted to find out whether in a regression model there is a correlation between independent variables or not. A good regression model is characterized by no intercorrelation between independent variables. This research uses Tolerance and Variance Inflation Factor (VIF) method to detect the indication of multicollinearity If the Tolerance value is greater than 0.1 and the VIF value is less than 10 then there is no multicollinearity. The multicollinearity test results are shown in the following table:

Table 22. The Result of Multicollinearity Test

Variable	Torerance	VIF	Conclusion
Attitude (X_1)	0.528	1.895	There's no multicollinearity
Subjective Norm (X_2)	0.717	1.395	There's no multicollinearity
Perceived Behavioral Control (X_3)	0.796	1.256	There's no multicollinearity
Professional Training (X_4)	0.655	1.526	There's no multicollinearity

Source: Primary Data Processed, 2018

Based on the results of multicollinearity test above, it can be concluded that in this regression model there is no indication of multicollinearity. The conclusions can be seen from all independent variables including Attitude, Subjective Norm, Perceived

Behavioral Controls and Professional Training that have Tolerance values greater than 0.1 and VIF values less than 10.

b. Heteroscedasticity Test

This study uses Glejser test to perform the heteroskedatisitas test. Heteroskedatisitas test is conducted to test the regression model whether there is inequality of variant from the residual between one observation to another observation.

Table 23. The Result of Heteroscedasticity Test

Variable	Sig.	Conclusion
Attitude (X_1)	0.389	There's no heteroscedasticity
Subjective Norm (X_2)	0.940	There's no heteroscedasticity
Perceived Behavioral Control (X_3)	0.632	There's no heteroscedasticity
Professional Training (X_4)	0.736	There's no heteroscedasticity

Source: Primary Data Processed, 2018

Based on the results table of heteroscedastisity test above, it can be concluded that all independent variables in this study is not indicated heteroscedasticity. The conclusion is shown from the Glejser test results of each independent variable that has a significance value greater than 0.05.

D. The Results of Hypothesis Test

Based on the Prerequisite Analysis Test and classic assumption test that has been implemented, it can be concluded that the data in this study is proper to be processed in the hypothesis testing with simple regression analysis and multiple regression analysis.

1. The Result of First Hypothesis Test

The first hypothesis in this study is " Attitude has a positive and significant influence on the Career Intention as a Public Accountant." The summary of the result of a first hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 24. The Result of Simple Regression Analysis

R		Coefficient (β)	Constant	t_{count}	Explanation
R_{x1y}	R^2_{x1y}				
0,790	0,624	0,266	-1,882	13,385	Positif
Sig.	0,000				

Source: Primary Data Processed, 2018

a. Correlation Coefficient (R)

Based on table 24, the correlation coefficient between X_1 and Y (R_{x1y}) shows a value of 0.790. This value indicates that the attitude has a positive relationship at the level of a strong correlation coefficient of Career Intention as a Public Accountant.

Based on the results of the correlation coefficient, R_{x1y} is 0.790 which is greater than the R_{table} of 0.1576. If the R_{x1y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. So, it can be concluded that the hypothesis "Attitude has a positive and significant influence on the Career Intention as a Public Accountant" is accepted.

b. The Coefficient of Determination (R^2)

Table 24 shows the value of coefficient of determination (R^2_{x1y}) is 0.624, it means that 62.4% of the variants that occur in Career Intention as a Public Accountant is influenced by Attitude

variable, while 37.6% is influenced by other factors outside this regression model.

c. Simple Linear Regression Equation

Based on table 24, the equations for simple linear regression in the first hypothesis test is as follows.

$$Y = -1.822 + 0.266\ X1$$

The constant value of the equation is -1.822. It means that if the Attitude variable score is considered to be absent or equal to 0, then Interest in Career as a Public Accountant will decrease. It caused by the value of the regression equation is negative. In addition, the Attitude regression coefficient of 0.266 means that every 1 point increase in Attitude, then the Intention in Career as a Public Accountant will increase by 0.266 points. The regression coefficient is positive, so it can be concluded that the direction of influence of Attitude variable (X1) toward Career Intention as Public Accountant (Y) is positive.

d. Significance Test with t Statistical Test

Table 24 shows the value of t_{count} is 13.385. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. A positive t_{count} indicates that the Attitude variable has a relationship with Career Intention as a Public Accountant variable. So, it can be concluded that there is a

significant influence between Attitude (X1) toward Career Intention as a Public Accountant (Y).

2. The Result of Second Hypothesis Test

"The second hypothesis in this study is Subjective Norm has a positive and significant influence on the Career Intention as Public Accountant." The summary of the result of a second hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 25. The Result of Simple Regression Analysis

R		Coefficient (β)	Constant	t_{count}	Explanation
R_{x2y}	R^2_{x1y}				
0,441	0,195	0,417	2,104	5,112	Positive
Sig.	0,000				

Source: Primary Data Processed, 2018

a. Correlation Coefficient (R)

Based on table 25, the correlation coefficient between X_2 and Y (R_{x2y}) shows a value of 0.441. This value indicates that the Subjective Norm has a positive relationship at the level of a strong correlation coefficient of Career Intention as a Public Accountant.

Based on the results of the correlation coefficient, R_{x2y} is 0.441 which is greater than the R_{table} of 0.1576. If the R_{x2y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. So, it can be concluded that the hypothesis "Subjective Norm has a positive and significant influence on the Career Intention as a Public Accountant" is accepted.

b. Coefficient of Determination (R^2)

Table 22 shows the value of R Square is 0.195, it means that 19.5% of the variants that occur in Career Intention as a Public Accountant is influenced by Subjective Norm variable, while 80.5% is influenced by other factors outside this regression model.

c. Simple Linear Regression Equation

Based on table 25, the equations for simple linear regression in the second hypothesis test is as follows.

$$Y = 0.886 + 0.417\ X_2$$

The equation means that if the Subjective Norm variable is considered constant, then the Career Intention as Public Accountant is equal to 0.886. In addition, the regression coefficient of 0.417 means that every 1 point increase in Subjective Norm, then the Intention in Career as a Public Accountant will increase by 0.417 points. The regression coefficient is positive, so it can be concluded that the direction of influence of Subjective Norm variable (X2) toward Career Intention as Public Accountant (Y) is positive.

d. Significance Test with t Statistical Test

Table 24 shows the value of t count is 5.112. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. A positive t_{count} indicates that the Subjective Norm variable has a relationship with Career Intention as a Public Accountant variable. So, it can be concluded

that there is a significant influence between Subjective Norm (X_2) toward Career Intention as a Public Accountant (Y).

3. The Result of Third Hypothesis Test

The third hypothesis in this study is "Perceived Behavioral Control has a positive and significant influence on the Career Intention as a Public Accountant." The summary of the result of a third hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 26. The Result of Simple Regression Analysis

R		**Coefficient(β)**	**Constant**	**t_{count}**	**Explanation**
R_{x3y}	**R^2_{x3y}**				
0,489	0,240	0,481	6,230	5,832	Positive
Sig.	0,000				

Source: Primary Data Processed, 2018

a. Correlation Coefficient (R)

Based on table 26, the correlation coefficient between X_3 and Y (R_{x3y}) shows a value of 0.489. This value indicates that the Perceived Behavioral Control has a positive relationship at the level of a strong correlation coefficient of Career Intention as a Public Accountant.

Based on the results of the correlation coefficient, R_{x3y} is 0.489 which is greater than the R_{table} of 0.1576. If the R_{x3y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. So, it can be concluded that the hypothesis "Perceived Behavioral Control has a positive and significant influence on the Career Intention as a Public Accountant" is accepted.

b. Coefficient of Determination (R^2)

Table 26 shows the value of coefficient of determination (R^2_{x3y}) is 0.240, it means that 24% of the variants that occur in Career Intention as a Public Accountant is influenced by Perceived Behavioral Control variable, while 76% is influenced by other factors outside this regression model.

c. Simple Linear Regression Equation

Based on table 25, the equations for simple linear regression in the third hypothesis test are as follows.

$$Y = 6.230 + 0.481\ X_3$$

The equation means that if the Perceived Behavioral Control variable is considered constant, then the Career Intention as Public Accountant is equal to 6.230. In addition, the regression coefficient of 0.481 means that every 1 point increase in Perceived Behavioral Control, then the Intention in Career as a Public Accountant will increase by 0.481 points. The regression coefficient is positive, so it can be concluded that the direction of influence of Perceived Behavioral Control variable (X_3) toward Career Intention as Public Accountant (Y) is positive.

d. Significance Test with t Statistical Test

Table 26 shows the value of t_{count} is 5.832. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. A positive t_{count} indicates

that the Perceived Behavioral Control variable has a relationship with Career Intention as a Public Accountant variable. So, it can be concluded that there is a significant influence between Perceived Behavioral Control (X_3) toward Career Intention as a Public Accountant (Y).

4. The Result of Fourth Hypothesis Test

The fourth hypothesis in this study is "Professional Training has a positive and significant influence on the Career Intention as a Public Accountant." The summary of the results of a fourth hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 27. The Result of Simple Regression Analysis

R		**Coefficient (β)**	**Constant**	**t_{count}**	**Explanation**
R_{x4y}	**R^2_{x4y}**				
0,468	0,219	0,591	4,202	5,502	Positive
Sig.	0,000				

Source: Primary Data Processed, 2018

a. Correlation Coefficient (R)

Based on table 27, the correlation coefficient between X_3 and Y (R_{x4y}) shows a value of 0.468. This value indicates that the Professional Training has a positive relationship at the level of a strong correlation coefficient of Career Intention as a Public Accountant.

Based on the results of the correlation coefficient, R_{x4y} is 0.468 which is greater than the R_{table} of 0.1576. If the R_{x4y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. So, it can be concluded that the hypothesis " Professional

Training has a positive and significant influence on the Career Intention as a Public Accountant" is accepted.

b. Coefficient of Determination (R^2)

Table 27 shows the value of coefficient of determination (R^2_{x4y}) is 0.219, it means that 21,9% of the variants that occur in Career Intention as a Public Accountant is influenced by Professional Training variable, while 78.1% is influenced by other factors outside this regression model.Simple Linear Regression Equation.

c. Based on table 27, the equations for simple linear regression in the fourth hypothesis test are as follows.

$$Y = 4.202 + 0.591\ X_4$$

The equation means that if the Professional Training variable is considered constant, then the Career Intention as Public Accountant is equal to 4.202. In addition, the regression coefficient of 0.591 means that every 1 point increase in Professional Training, then the Intention in Career as a Public Accountant will increase by 0.591 points. The regression coefficient is positive, so it can be concluded that the direction of influence of Professional Training variable (X_4) toward Career Intention as a Public Accountant (Y) is positive.

d. Significance Test with t Statistical Test

Table 27 shows the value of t_{count} is 5.502. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the

value of t_{count} is greater than the t_{table} value. A positive t value indicates that the Professional Training variable has a relationship with Career Intention as a Public Accountant variable. So, it can be concluded that there is a significant influence between Professional Training (X_4) toward Career Intention as a Public Accountant (Y).

5. The Result of Fifth Hypothesis Test

The fifth hypothesis in this study is "Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously have a significant influence on the Career Intentions as a Public Accountant."

The summary of the result of a fifth hypothesis analysis performed using a multiple regression analysis is presented as follows:

Table 28. The Result of Simple Regression Analysis

R value		**Coefficient (β)**	**Constant**	**Explanation**
$R_{yx1x2x3x4}$	**$R^2_{yx1x2x3x4}$**			
0811,	0,658	0,229	-3,472	Positif
		0,055		
		0,198		
		-0,010		
F_{count} = 50,597				
Sig. = 0,000				

Source: Primary Data Processed, 2018

a. Multiple Linier Regression Equation

Based on the table 28, the equation for multiple linear regression in the fifth hypothesis test is as follows.

$$Y = -3.472 + 0.229\ X_1 + 0.055\ X_2 + 0.198\ X_3 - 0.010\ X_4$$

The equation can be interpreted as follows:

1) The constant value of -3.472 means that the score of Attitude, Subjective Norm, Perceived Behavioral Control and Professional Training are considered to be nonexistent or equal to 0, then the Career Intention score as a Public Accountant will be decrease.
2) The regression variable coefficient of Attitude has a positive value of 0.229. It means that when the Attitude increase by 1 point, then the Career Intention as a Public Accountant will increase by 0.229 points with the assumption that other independent variables have considered constant.
3) The regression variable coefficient of Subjective Norm has a positive value of 0,055. It means that when the Subjective Norm increase by 1 point, then the Career Intention as a Public Accountant will increase by 0,055 points with the assumption that other independent variables have considered constant.
4) The regression variable coefficient of Perceived Behavioral Control has a positive value of 0.198. It means that when the Perceived Behavioral Control increase by 1 point, then the Career Intention as a Public Accountant will increase by 0.198 points with the assumption that other independent variables have considered constant.

5) The regression variable coefficient of Professional Training has a negative value of -0.010. It means that when the Professional Training increase by 1 point, then the Career Intention as a Public Accountant will decrease by 0.010 points with the assumption that other independent variables have considered constant.

b. Correlation Coefficient (R) and Coefficient of Determination (R^2)

Table 28 shows the value of correlation coefficient ($R_{yx1x2x3x4}$) is 0.811. A positive correlation coefficient indicates that the Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training variables simultaneously have a relationship with the Career Intention as a Public Accountant variable. In another hand, if the Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training are increase simultaneously, then the Career Intention as a Public Accountant also increased.

Table 28 shows the value of coefficient of determination ($R^2_{yx1x2x3x4}$) is 0.658, it means that 65.8% of the variants that occurring in the Career Intention as a Public Accountant are influenced by Attitude, Subjective, Perceptual Behavior, and Professional Training, while 34.2% are influenced by other factors in beyond this regression model.

c. Significance Test with F Statistical Test

Table 28 shows the value of F_{count} is 50.597. If this value is compared with the t_{table} at the 5% significance level of 2.46, then the value of t_{count} is greater than the t_{table} value. So, it can be concluded that the hypothesis of "Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously has a significant influence on the Career Intention as Public Accountants" is accepted.

Based on the calculation results (Appendix: Page 180) it is known that the amount of Effective Contribution (EC) and Relative Contribution (RC) of each independent variable to the dependent variable are as follows:

Table 29. The Results of Effective Contribution (EC) and Relative Contribution (RC)

Nama Variabel Bebas	Effective Contribution (EC)	Relative Contribution (RC)
Attitude	53,8%	81,8%
Subjective Norm	2,5%	3,8%
Perceived Behavioral Control	9,9%	15%
Professional Training	-0,4%	-0,6%
Total	65,8%	100%

Source: Primary Data Processed, 2018

E. Discussion

This study aims to examine the effect of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training on Career Intention as a Public Accountant on the Bachelor Program of Accounting Student

2014-2015 Yogyakarta State University. Based on the results of the analysis, the discussion of this study are as follows.

1. **The Influence of Attitude toward Career Intention as a Public Accountant**

   The results of this study indicate that Attitude (X_1) has a positive and significant Influence on the Career Intention as a Public Accountant. It can be seen from the simple regression analysis with a predictor that shows the correlation coefficient (R_{x1y}) with a positive value of 0.790; the result of t_{count} is 13,385 greater than 1.664 which indicates that Attitudes have a significant influence on Career Intention as a Public Accountant; coefficient of determination (R^2_{x1y}) of 0.624 which means that Attitude has an influence of 62.4% on Career Intention as a Public Accountant and the remaining 37.6% is influenced by other factors. Hypothesis testing is conducted through the results of the correlation coefficient (R_{x1y}) which is then consulted on the R_{table}. After comparing the value of r count with r table, it is known that the value of $R_{x1y} > R_{table}$ (0.790> 0.1576), so based on these results it can be concluded that Attitude has a positive and significant influence on the Career Intention as a Public Accountant and the first hypothesis is accepted.

   The results of this study are supported by the attitude concept presented by Ajzen (2012) in Theory of Planned Behavior. The attitude that interpreted as a tendency for each individual to give positive and negative responses about an object is determined by the individual's

confidence in the results of these behaviors (behavioral beliefs strength) and evaluation of the gains and losses of the results obtained (outcome evaluation). A positive attitude towards the Public Accountant's career will arise when accounting students have confidence in the intrinsic value, career prospects, and job market of the Public Accountant profession that will provide profit results for themselves, so it will increase the career intention as a Public Accountant. Conversely, a negative attitude in the Public Accountant career will arise when accounting students do not have confidence in the intrinsic value, career prospects, and job market of the Public Accountant profession that will provide unfavorable results for themselves, so the career intention as a Public Accountant is not arise.

The results of this study are conducted by Trikristiyani (2014) and Sulistiani (2012) where Attitude have a positive and significant influence on the Career Intention as a Public Accountant. The R^2_{x1y} value of 0.624 shows that 62.4% of the variants that occur in Career Interest as a Public Accountant are influenced by attitude variables, while 37.6% are influenced by other factors. The positive attitude of students towards the career of a Public Accountant can be increased through socialization conducted by related parties regarding positive or benefits obtained if students choose a career as a Public Accountant. Based on the description of the results analysis that described above, it can be concluded if

Attitude has a positive and significant influence on the Career Intention as a Public Accountant, so the first hypothesis in this study is accepted.

2. The Influence of Subjective Norm toward Career Intention as a Public Accountant

The results of this study indicate that Subjective Norm (X_2) has a positive and significant Influence on the Career Intention as a Public Accountant. It can be seen from the simple regression analysis with a predictor that shows the correlation coefficient (R_{x2y}) with a positive value of 0.441; the result of t_{count} is 5.112 greater than 1.664 which indicates that Subjective Norm have a significant influence on Career Intention as a Public Accountant; coefficient of determination (R^2_{x2y}) of 0.195 which means that Subjective Norm has an influence of 19.5% on Career Intention as a Public Accountant and the remaining 80.5% is influenced by other factors. Hypothesis testing is conducted through the results of the correlation coefficient (R_{x2y}) which is then consulted on the R_{table}. After comparing the value of R_{count} with R_{table}, it is known that the value of $R_{x2y} > R_{table}$ (0.441> 0.1576), so based on these results it can be concluded that Subjective Norm has a positive and significant influence on the Career Intention as a Public Accountant and the second hypothesis is accepted.

The results of this study are in accordance with the concept of Subjective Norms proposed by Ajzen (2012). Subjective norms are defined as the result of the parties' trust in the results of behavior that will

be carried out by the individual (normative belief strength) and the level of individual compliance to comply with the recommendations given by the referring parties (motivation to comply). The reference parties referred to this study include family, friends, and lecturers. The reference parties will provide advice to students for a career as a Public Accountant when the referents assume that the career will give benefit to the students. The students who have a high level of trust in the referents will receive advice that's given. So, it will generate the career intention as a Public Accountant.

The results of this study are consistent with the results of research conducted by Sulistiani (2012) and Trikristiyani (2014) where Subjective Norm have a positive and significant influence on Student Intention. The correlation coefficient (R^2_{x2y}) value of 0.195 in this study shows that 19.5% of the variants that occur in Career Intenton as a Public Accountant are influenced by the Subjective Norm variable, while 80.5% are influenced by other factors. This value shows that the influence given by the Subjective Norm on student interest in a career as a Public Accountant is still low. This can be caused by a lack of referent confidence of the Public Accountant's career or student's trust in the advice that given by the referent. The understanding of the Public Accountant career needs to be improved in order to increase the trust of referents about the many benefits that will be gained when choosing a career as a Public Accountant. Thus, the advice provided by the referent

will increase. The more suggestions received by students will make the trust of students in the referents an increase. Thus, the career intention of Public Accountant will increase. Based on the description of the results analysis that described above, it can be concluded if Subjective Norm has a positive and significant influence on the Career Intention as a Public Accountant, so the second hypothesis in this research is accepted.

3. The Influence of Perceived Behavioral Control toward Career Intention as a Public Accountant

The results of this study indicate that Perceived Behavioral Control (X_3) has a positive and significant Influence on the Career Intention as a Public Accountant. It can be seen from the simple regression analysis with a predictor that shows the correlation coefficient (R_{x3y}) with a positive value of 0.489; the result of t_{count} is 5.832 greater than 1.664 which indicates that Perceived Behavioral Control have a significant influence on Career Intention as a Public Accountant; coefficient of determination (R^2_{x3y}) of 0.240 which means that Perceived Behavioral Control has an influence of 24% on Career Intention as a Public Accountant and the remaining 76% is influenced by other factors. Hypothesis testing is conducted through the results of the correlation coefficient (R_{x3y}) which is then consulted on the R_{table}. After comparing the value of R_{count} with R_{table}, it is known that the value of $R_{x3y} > R_{table}$ (0.489> 0.1576), so based on these results it can be concluded that Perceived Behavioral Control has a positive and significant influence on

the Career Intention as a Public Accountant and the third hypothesis is accepted.

The results of this study are in line with the concept of Perceived Behavior Control proposed by Ajzen (2012), where Perceived Behavioral Control is the result of the power of control (control belief strength) and control belief power (control belief power). If students have confidence that there will be obstacles or comfort in the Public Accountant career and students feel able to overcome or control these factors, then the student's intention to have a career as a Public Accountant will arise. The higher of the students control ability, the intention to become a Public Accountant will increase.

The results of this study are consistent with the results of research conducted by Sulistiani (2012) and Trikristiyani (2014) where Perceived Behavioral Control have a positive and significant influence on Student Intention. This study has correlation of determination (R^2_{x3y}) value of 0.24, which means that 24% of the variants that occur in Career Intention as a Public Accountant are influenced by Perceived Behavior Control variables, while 76% are influenced by other factors. The influence of Perceived Behavioral Control is still quite weak, so that efforts to increase students' trust in dealing with any inhibiting factors and supporting factors in the career of a Public Accountant are needed. Beside from past experience, student confidence also arises through information provided by people around the student such as family, close

friends, or lecturers regarding their experience. Information about the experience provided by other people will be observed with other factors that increase or reduce student difficulties when working as a Public Accountant. So, it can be concluded that student trust in the ease and difficulty in the career of a Public Accountant and the influential control factors are the reasons for students to have a career as a Public Accountant. Based on the description of the results analysis that described above, it can be concluded if Perceived Behavioral Control has a positive and significant influence on the Career Intention as a Public Accountant, so the third hypothesis in this research is accepted.

4. The Influence of Professional Training toward Career Intention as a Public Accountant

The results of this study indicate that Professional Training (X_4) has a positive and significant Influence on the Career Intention as a Public Accountant. It can be seen from the simple regression analysis with a predictor that shows the correlation coefficient (R_{x3y}) with a positive value of 0.468; the result of t_{count} is 5.502 greater than 1.664 which indicates that Professional Training have a significant influence on Career Intention as a Public Accountant; coefficient of determination (R^2_{x4y}) of 0.219 which means that Perceived Behavioral Control has an influence of 21.9% on Career Intention as a Public Accountant and the remaining 78.1% is influenced by other factors. Hypothesis testing is conducted through the results of the correlation coefficient (R_{x4y}) which

is then consulted on the R_{table}. After comparing the value of R_{count} with R_{table}, it is known that the value of $R_{x4y} > R_{table}$ (0.468> 0.1576), so based on these results it can be concluded that Professional Training has a positive and significant influence on the Career Intention as a Public Accountant and the third hypothesis is accepted.

The results of this study are consistent with the results of research conducted by Aulia (2016) where Professional Training has a positive and significant impact on Student Intention for a career as a Public Accountant. Based on the data from this study, students who have an interest in a career as a Public Accountant will pay attention to aspects of training before starting work, intensity to attend professional training, routine training in institutions or outside the institution, and work experience included in the Public Accountant profession. According to Aulia (2016), students who choose a career as a Public Accountant assume that job training needs to be done. This is necessary to become a Public Accountant because to carry out audit work is not enough just with the provision of formal education, so it must be supported by practical experience.

The value of R Square is 0.219 which means that 21.9% of the variants that occur in Career Intention as a Public Accountant are influenced by the variable Professional Training, while 78.1% are influenced by other factors. The results of this study indicate that the awareness of the importance of professional training for self-

development and work experience that will be obtained is a reason for students to have a career as a Public Accountant even though the influence raised is still weak. Based on the description of the results analysis that described above, it can be concluded if Professional Training, has a positive and significant influence on the Career Intention as a Public Accountant, so the fourth hypothesis in this research is accepted.

5. **The Influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously toward Career Intention as a Public Accountant**

The results of the study referring to the fifth hypothesis in this study were analyzed using multiple linear regression analysis stating that Attitudes (X_1), Subjective Norms (X_2), Perceived Behavioral Control (X_3), and Professional Training (X_4) simultaneously affect Career Intention as Public Accountant. The results of the analysis in the fifth hypothesis testing shows that the correlation coefficient ($R_{yx1x2x3x4}$) is 0.811 which is then consulted with R_{table} of 0.1576; The coefficient of determination ($R^2_{yx1x2x3x4}$) is 0.658 which means that Attitude, Subjective Norm, Perceived Behavior Control, and Professional Training have an effect of 65.8% on Career Intention as a Public Accountant, while 34.2% are influenced by other factors. Hypothesis testing is also conducted by F test to support the truth of the fifth hypothesis proposed. After the F test, it is known that F_{count} has a value of 50.597 where the F_{count} value is

greater than the F_{table} value of 2.46 and has a significance value of 0.000 which is smaller than 0.05. Based on the results data, it can be concluded that Attitude, Subjective Norm, Perceived Behavior Control and Professional Training simultaneously have a positive and significant effect on the Career Intention as a Public Accountant. Effective contribution contributed 53.8%, Subjective Norm give an effective contribution of 2.5%, Perceived Behavioral Control give an effective contribution of 9.9% and Professional Training give an effective contribution of -0.4%. The total effective contribution is 65.8% which means that Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously contribute 65.8% to Career Intention as a Public Accountant, while 34.8% are influenced by other factors which are not examined.

Attitude, Subjective Norm, Perceived Behavioral Control and Professional Training affect the Career Intention as a Public Accountant positively or negatively. If the student has a positive Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training, it will increase the career intention as a Public Accountant. However, if the student has a negative Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training, it will decrease the Career Intention as a Public Accountant.

The coefficient of determination ($R^2_{yx1x2x3x4}$) value is 0.658 which means that 65.8% of the variants that occur in the Career Intention as a

Public Accountant are influenced by the Attitude, Subjective Norms, Perceived Behavior Control, and Professional Training, while 34.2% is influenced by other factors. Although there are other factors of 34.2% which influence the Career Intention as a Public Accountant, however, if the four factors are increased simultaneously, then the Career Intention as a Public Accountant will also increase maximally. Based on the description of the results of the analysis described above, it can be concluded that Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously has a significant influence on the Career Intention as a Public Accountant, so the fifth hypothesis in this research is accepted.

F. Research Limitation

1. Many factors that influence Career Intention as a Public Accountant, but this study uses only four variables, there are Attitude, Subjective Norms, Perceived Behavior Control, and Professional Training. Although there is an influence between the independent variable toward the dependent variable, but the amount of contribution given by the Attitude toward Career Intention as a Public Accountant is 53.8%, Subjective Norm to the Career Intention as a Public Accountant is 2.5%, Perceived Behavioral Control towards career Intention as a Public Accountant amounted to 9.9% and Professional Training on Career Intention as a Public Accountant amounted to -0.4%, so that 34.2% of the remaining factors

affected the Career Intention as a Public Accountant and were not discussed in this study.

2. This study only uses data collection techniques with questionnaires and does not use observation methods because of the limited time that researchers have so the possibility of bias still exists.

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the result of the research and the discussion in the previous chapter, it can be concluded as follows.

1. There is a positive and significant influence between Attitude toward the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x1y}) that has a positive value of 0.790, and the coefficient of determination (R^2_{x1y}) is 0.624.
2. There is a positive and significant influence between the Subjective Norm toward the on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x2y}) that has a positive value of 0.441, and the coefficient of determination (R^2_{x2y}) is 0.195.
3. There is significant and positive influence between Perceived Behavioral Control toward on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x3y}) that has a positive value of 0.489, and the coefficient of determination (R^2_{x3y}) is 0.240.
4. There is a positive and significant influence between Professional Training on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x4y}) that has a positive value of 0.468, and the coefficient of determination (R^2_{x4y}) is 0.219.
5. There is a significant influence between Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously toward the Career Intention as a Public Accountant. It is shown by the

correlation coefficient (Ryx1x2x3x4) = 0.811 and F_{count} value of 50.597 which is greater than the F_{table} value (2.46) with a significance level of 5%. Besides that the significance value is 0,000 where the value is smaller than the significance value that has been determined that is 0.05. The effective contribution of Attitude was 53.8% and the relative contribution was 81.8%, Subjective Norms give an effective contribution of 2.5% and the relative contribution of 3.8%, Perceived Behavioral Control give an effective contribution of 9.9% and sembangan relative to 15%, and Professional Training give an effective contribution of -0.4% and a relative contribution of -0.6%. The total effective contribution is 65.8% which means that Attitudes, Subjective Norms, Perceived Behavioral Control, and Professional Training simultaneously contribute 65.8% to Career Intention as a Public Accountant, while 34.8% are influenced by other factors that not examined in this study.

B. Suggestions

Based on the results of research and limitations of this study, the researchers can provide suggestions as follows.

1. Lecturer, friends, or family as referents should provide more motivation and views to students about the profession of Public Accountant to increase confidence and career intention as Public Accountant increases.
2. For the Further Researchers
   a. The next researcher should use more variables in the study to improve the results of the research.

b. The next researcher should distribute the questionnaire directly to get more accurate data compared to using an online questionnaire.
c. The next researchers should add the other data collection methods besides using questionnaires such as conducting observations to minimize bias in the results of research.

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APPENDICES

Appendix 1. Questionnaire

Kuesioner Penelitian

Hal : Kuesioner Penelitian

Kepada : Mahasiswa S1 Akuntansi UNY Angkatan 2014

Assalamualaikum Wr.Wb.

Mahasiswa akuntansi yang saya hormati, dalam rangka penyelesaian skripsi yang sedang saya lakukan dengan judul "PENGARUH SIKAP, NORMA SUBJEKTIF, KONTROL PERILAKU PERSEPSIAN, DAN PELATIHAN PROFESIONAL TERHADAP MINAT BERKARIR SEBAGAI AKUNTAN PUBLIK MAHASISWA S1 AKUNTANSI ANGKATAN 2014 DAN 2015 UNIVERSITAS NEGERI YOGYAKARTA", saya yang bertanda tangan dibawah ini:

Nama : Pristyanti Rahmat Jati

NIM : 14812141029

Prodi/ Fak. : Akuntansi SI/ Fakultas Ekonomi

Instansi : Universitas Negeri Yogyakarta

Memohon bantuan kepada mahasiswa/ mahasiswi untuk mengisi kuesioner dari pernyataan yang tertera pada angket penilaian. Semua keterangan dan jawaban yang mahasiswa/ mahasiswi berikan bersifat rahasia dan tidak akan diketahui oleh pihak lain kecuali peneliti sendiri.

Atas kesediaan Saudara saya ucapkan terimakasih.

Wassalamu'alaikum Wr. Wb.

Hormat saya,

Pristyanti Rahmat Jati

Bagian I: Data Responden

Isilah dengan lengkap data di bawah ini dengan jawaban yang sebenarnya.

Identitas Responden

Nama : …….

Jenis Kelamin : ( ) Laki-laki ( ) Perempuan

Umur : ……..

Angkatan : ……..

Bagian II:

Mohon baca dengan teliti dan cermat untuk setiap pertanyaan berikut ini dan berilah tanda *check list* (√) pada kolom yang telah disediakan sesuai dengan kondisi anda saat ini.

Keterangan:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

S : Setuju

SS : Sangat Setuju

Minat Berkarir sebagai Akuntan Publik (Y)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1.	Saya memiliki keinginan untuk berkarir sebagai Akuntan Publik				
2.	Saya sangat menyukai aktivitas yang dilakukan oleh Akuntan Publik				
3.	Saya memiliki rencana untuk berkarir sebagai Akuntan Publik				
4.	Saya akan mencari lowongan pekerjaan sebagai Akuntan Publik sampai saya mendapatkan pekerjaan tersebut				
5.	Saya akan mencari pekerjaan lain selain Akuntan Publik				

Sikap (X_1)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1.	Saya menyukai hal yang memberikan saya tantangan selama bekerja				
2.	Saya tidak menyukai hal yang memberikan saya tantangan selama bekerja				
3.	Berkarir sebagai Akuntan Publik akan memberi saya kepuasan kerja di masa mendatang				
4.	Berkarir sebagai Akuntan Publik akan meningkatkan *prestige* saya di masyarakat				
5.	Saya menyukai karir yang dapat meningkatkan *prestige* saya di masyarakat				
6.	Berkarir sebagai Akuntan Publik memiliki sisi profesionalisme yang baik				
7.	Saya menyukai karir yang memiliki sisi profesionalisme yang baik				
8.	Berkarir sebagai Akuntan Publik akan memberikan manfaat bagi masyarakat karena saya dapat menerapkan ilmu yang diperoleh di universitas				
9.	Saya menyukai karir yang memberikan manfaat bagi kebutuhan masyarakat dengan ilmu yang saya miliki				
10.	Saya menyukai pekerjaan yang memberi saya kepuasan kerja di masa mendatang				
11.	Berkarir sebagai Akuntan Publik akan memberikan saya penghasilan yang tinggi				
12.	Saya menyukai hal memberikan penghasilan tinggi				
13.	Berkarir sebagai Akuntan Publik akan memberikan kenaikan gaji yang relatif cepat				
14.	Saya menyukai karir yang memberikan kenaikan gaji relatif cepat				
15.	Menurut saya lapangan pekerjaan untuk profesi Akuntan Publik masih sangat terbuka lebar				
16.	Menurut saya profesi Akuntan Publik termasuk dalam pekerjaan yang fleksibel				
17.	Berkarir sebagai Akuntan Publik akan menghindarkan saya dari ancaman PHK				
18.	Saya menyukai hal yang menghindarkan saya dari ancaman PHK				
19.	Berkarir sebagai Akuntan Publik merupakan jalan bagi saya untuk sukses				

Sikap (X_1)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
20	Saya menyukai hal yang memberikan jalan bagi saya untuk sukses				

Norma Subjektif (X_2)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1.	Keluarga menyarankan saya untuk berkarir sebagai Akuntan Publik				
2.	Saya menerima saran keluarga untuk berkarir sebagai Akuntan Publik				
3.	Sahabat menyarankan saya untuk berkarir sebagai Akuntan Publik				
4.	Saya menerima saran dari sahabat untuk berkarir sebagai Akuntan Publik				
5.	Teman kuliah menyarankan saya untuk berkarir sebagai Akuntan Publik				
6.	Saya menerima saran teman kuliah untuk berkarir sebagai Akuntan Publik				
7.	Dosen menyarankan saya untuk berkarir sebagai Akuntan Publik				
8.	Saya menerima saran dosen untuk berkarir sebagai Akuntan Publik				

Kontrol Perilaku Persepsian (X_3)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1.	Saya merasa yakin untuk memilih karir sebagai Akuntan Publik				
2.	Saya tidak merasa yakin untuk memilih karir sebagai Akuntan Publik				
3.	Saya berfikir bahwa berkarir sebagai Akuntan Publik adalah mudah				
4.	Saya berfikir bahwa berkarir sebagai Akuntan Publik adalah tidak mudah				
5.	Saya berfikir bahwa saya memiliki kemampuan dan kapabilitas yang diperlukan untuk dapat berkarir sebagai Akuntan Publik				
6.	Saya berfikir bahwa saya tidak memiliki kemampuan dan kapabilitas yang diperlukan untuk dapat berkarir sebagai Akuntan Publik				

Pelatihan Profesional (X_4)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1.	Selama berkarir menjadi Akuntan Publik, Anda akan mendapat pelatihan kerja yang bervariasi dari berbagai bidang				
2.	Pelatihan Profesional hanya akan menghabiskan waktu Anda				
3.	Selama berkarir menjadi Akuntan Publik, Anda akan mendapatkan pelatihan dari professional dengan lebih cepat				
4.	Selama berkarir menjadi Akuntan Publik, Anda akan memperoleh pelatihan formal yang lebih baik				
5.	Selama berkarir menjadi Akuntan Publik, Anda akan memperoleh pengalaman kerja yang lebih baik				

Appendix 2. The Results of Instrumen Data

Responden	Butir Pernyataan Variabel Y					Total
	1	2	3	4	5	
1	1	2	1	1	2	7
2	3	3	3	3	3	15
3	3	3	3	3	3	15
4	3	3	3	3	3	15
5	3	3	3	2	2	13
6	3	3	3	3	3	13
7	2	2	2	2	2	10
8	3	3	3	3	3	15
9	2	1	2	3	3	11
10	4	4	4	4	3	19
11	2	2	2	2	2	10
12	3	3	3	3	3	15
13	3	3	3	3	3	15
14	3	3	3	3	3	15
15	3	3	3	3	3	15
16	3	3	3	3	3	15
17	3	3	3	3	3	15
18	3	3	3	3	3	15
19	2	2	2	2	2	10
20	3	3	3	3	3	15
21	3	3	3	3	4	16
22	3	3	3	3	3	15
23	3	3	3	3	3	15
24	3	3	3	3	3	15
25	4	4	4	4	4	20
26	3	3	3	3	3	15
27	3	3	3	3	4	16
28	3	3	3	3	3	15
29	3	3	3	3	3	15
30	3	3	3	3	4	16

Responden	Questions (X_1)																				Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	4	2	3	3	3	3	4	3	3	3	1	3	1	4	3	2	3	3	3	4	58
2	3	3	3	3	2	2	2	3	3	4	3	3	2	3	3	4	2	3	3	3	57
3	3	2	3	3	2	2	3	3	3	3	3	3	2	3	3	3	3	3	3	4	57
4	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	54
5	1	2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	55
6	2	3	3	4	3	3	2	3	3	4	3	3	3	2	3	3	3	3	2	3	58
7	4	2	3	3	4	3	3	4	3	3	3	4	3	3	3	2	3	3	2	3	61
8	1	3	3	3	3	3	3	2	3	3	3	2	3	3	3	2	3	3	3	3	55
9	3	2	2	3	3	4	3	3	3	4	3	3	3	3	4	3	2	3	2	3	59
10	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	78
11	2	3	2	3	2	2	3	3	3	3	2	3	2	3	4	2	3	3	2	3	53
12	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	3	58
13	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	59
14	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	64
15	3	2	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	60
16	3	3	3	3	3	3	3	3	3	3	3	3	4	3	4	4	3	3	3	3	63
17	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	2	3	3	3	3	60
18	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	58
19	2	3	2	3	1	2	3	4	2	4	2	3	3	2	2	2	2	2	2	2	48
20	3	3	2	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	60
21	2	2	2	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	2	4	58
22	3	3	3	4	4	4	4	4	3	3	3	3	3	4	4	2	3	3	3	3	66
23	3	2	3	3	3	3	4	3	4	4	3	3	3	3	3	2	2	3	3	3	60
24	3	3	3	3	3	3	3	3	4	3	4	3	3	3	3	2	3	3	3	3	61
25	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	77
26	4	3	3	4	4	3	3	3	3	3	4	4	3	3	4	4	3	3	3	4	68
27	3	3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	58
28	4	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	3	3	57
29	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	60
30	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	58

Responden	Questions (X_2)								Total
	1	2	3	4	5	6	7	8	
1	1	2	3	2	1	1	2	2	14
2	3	3	3	3	3	3	2	2	22
3	3	3	2	2	2	2	3	3	20
4	2	2	2	2	3	3	2	2	18
5	2	2	2	2	3	2	3	2	18
6	2	3	2	3	2	3	2	4	21
7	2	2	2	2	2	2	2	2	16
8	2	2	2	2	2	2	3	3	18
9	2	2	2	2	2	2	3	2	17
10	3	2	3	3	3	3	3	3	23
11	2	3	3	3	3	3	2	2	21
12	3	3	3	3	3	3	3	3	24
13	2	2	3	3	3	3	3	3	22
14	4	4	4	4	4	4	4	4	32
15	2	2	2	2	2	2	2	2	16
16	3	3	3	3	3	3	3	3	24
17	2	2	2	2	2	2	2	2	16
18	2	2	2	2	2	2	2	2	16
19	2	2	3	3	2	2	3	2	19
20	1	2	2	2	2	2	3	2	16
21	2	3	2	2	2	2	2	2	17
22	3	3	3	3	3	3	3	3	24
23	3	3	2	3	2	3	3	3	22
24	3	3	3	3	3	3	3	3	24
25	4	4	4	4	4	4	4	4	32
26	2	2	3	3	3	3	3	3	22
27	3	3	3	3	3	3	3	3	24
28	3	3	2	2	2	2	3	3	20
29	3	2	3	3	3	3	3	3	23
30	3	3	3	3	3	3	3	3	24

Responden	Questions (X_3)						Total
	1	2	3	4	5	6	
1	2	2	2	1	2	2	11
2	3	3	2	1	3	2	14
3	3	3	3	3	3	2	17
4	3	2	3	2	3	2	15
5	2	2	2	1	2	2	11
6	3	3	2	2	3	3	16
7	2	2	2	2	2	2	12
8	3	3	3	3	3	3	18
9	2	2	2	2	2	2	12
10	4	4	3	3	4	3	21
11	2	2	2	2	3	3	14
12	3	3	3	3	3	3	18
13	3	3	2	1	3	3	15
14	4	3	3	3	4	3	20
15	2	2	2	2	3	3	14
16	3	2	2	1	3	3	14
17	2	2	2	2	2	2	12
18	2	2	2	2	3	3	14
19	2	2	3	3	4	4	18
20	2	3	2	1	3	3	14
21	2	2	2	2	2	2	12
22	3	3	2	1	3	3	15
23	3	3	2	1	3	3	15
24	3	3	3	3	3	3	18
25	4	3	4	3	4	4	22
26	3	3	2	1	3	3	15
27	3	2	3	3	3	3	17
28	3	3	2	1	3	3	15
29	3	3	2	1	3	3	15
30	3	3	3	3	4	3	19

Responden	Questions (X_4)					Total
	1	2	3	4	5	
1	4	3	4	3	3	17
2	1	1	1	2	2	7
3	3	3	3	3	3	15
4	3	3	3	3	3	15
5	3	3	3	3	4	16
6	1	1	1	1	2	6
7	3	3	3	3	3	15
8	3	3	3	3	3	15
9	3	3	3	3	3	15
10	4	3	4	3	3	17
11	2	1	1	1	2	7
12	4	3	3	3	3	16
13	3	3	3	3	3	15
14	3	3	4	3	4	17
15	3	3	3	3	3	15
16	4	4	3	3	4	18
17	3	3	3	3	4	16
18	3	3	3	3	3	15
19	2	2	2	2	1	9
20	4	3	3	3	3	16
21	4	3	3	3	3	16
22	3	3	3	3	3	15
23	4	3	3	3	3	16
24	3	3	4	3	4	17
25	4	3	4	3	4	18
26	2	1	1	2	2	8
27	3	3	3	3	3	15
28	3	3	3	3	3	15
29	3	3	3	3	3	15
30	1	1	1	1	2	5

Appendix 3. The Result of Validity Test

A. The Result of Validity Test of Career Intention as a Public Accountant Variable

Nomor Butir	*Pearson Correlation*	r_{tabel}	Keterangan
1	0,994	0,900	Valid
2	0,911	0,900	Valid
3	0,994	0,900	Valid
4	0,991	0,900	Valid
5	0,994	0,900	Valid

Correlations

		N1	N2	N3	N4	N5	Skor_Total
N1	Pearson Correlation	1	.894**	1.000**	.894**	683	.994**
	Sig. (1-tailed)		.000	.000	.000	.000	.000
	N	30	30	30	30	30	30
N2	Pearson Correlation	.894**	1	.894**	.683**	.894	.911**
	Sig. (1-tailed)	.000		.000	.000	.000	.000
	N	30	30	30	30	30	30
N3	Pearson Correlation	1.000**	.894**	1	.894**	.683	.994**
	Sig. (1-tailed)	.000	.000		.000	.000	.000
	N	30	30	30	30	30	30
N4	Pearson Correlation	.894**	.683**	.894**	1	1.000	.911**
	Sig. (1-tailed)	.000	.000	.000		.000	.000
	N	30	30	30	30	30	30
N5	Pearson Correlation	.894	.683	.894	1000	1	.994
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30
Skor_Total	Pearson Correlation	.994**	.911**	.994**	.911**	.994**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30

B. The Result of Validity Test of Attitude Variable

Question Number	*Pearson Correlation*	r_{table}	Explanation
1	0,242	0,306	Invalid
2	0,511	0,306	Valid
3	0,715	0,306	Valid
4	0,464	0,306	Valid
5	0,632	0,306	Valid
6	0,729	0,306	Valid
7	0,456	0,306	Valid
8	0,496	0,306	Valid
9	0,662	0,306	Valid
10	0,303	0,306	Invalid
11	0,647	0,306	Valid
12	0,595	0,306	Valid
13	0,527	0,306	Valid
14	0,666	0,306	Valid
15	0,622	0,306	Valid
16	0,622	0,306	Valid
17	0,221	0,306	Invalid
18	0,774	0,306	Valid
19	0,695	0,306	Valid
20	0,598	0,306	Valid

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	N18	N19	N20	Skor Total
N1	Pearson Correlation	1	-.018	-.011	.118	-.073	.131	-.117	.015	.060	.118	.000	.315*	-.043	.125	.150	.212	.382*	.342*	-.044	.265	.245
	Sig. (1-tailed)		.462	.478	.267	.350	.245	.269	.468	.377	.267	.500	.045	.410	.255	.215	.130	.019	.032	.409	.079	.096
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N2	Pearson Correlation	-.018	1	.458**	.232	.149	.510**	.098	.524**	.264	.378*	.403*	.378*	.273	.153	.214	.342*	-.127	.181	.345*	-.049	.511**
	Sig. (1-tailed)	.462		.005	.108	.217	.002	.302	.001	.079	.020	.014	.020	.072	.210	.128	.032	.252	.169	.031	.399	.002
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N3	Pearson Correlation	-.011	.458**	1	.134	.435**	.531**	.339*	.301	.574**	.301	.463**	.301	.207	.434**	.182	.496**	.083	.515**	.819**	.393*	.715**
	Sig. (1-tailed)	.478	.005		.241	.008	.001	.033	.053	.000	.053	.005	.053	.136	.008	.167	.003	.330	.002	.000	.016	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N4	Pearson Correlation	.118	.232	.134	1	.494**	.415*	.071	.294	.084	.167	.289	.375*	.300	.311*	.326*	.299	-.026	.164	.093	.140	.464**
	Sig. (1-tailed)	.267	.108	.241		.003	.011	.356	.057	.329	.189	.061	.021	.054	.047	.039	.054	.446	.193	.313	.230	.005
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N5	Pearson Correlation	-.073	.149	.435**	.494**	1	.697**	.394*	.046	.470**	-.232	.503**	.349*	.308*	.491**	.441**	.179	.036	.438**	.410*	.415*	.632**
	Sig. (1-tailed)	.350	.217	.008	.003		.000	.016	.405	.004	.108	.002	.029	.049	.003	.007	.173	.424	.008	.012	.011	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	N18	N19	N20	Skor Total
N6	Pearson Correlation	.131	.510**	.531**	.415*	.697**	1	.427**	.442**	.360*	-.030	.411*	.415*	.362*	.509**	.373*	.213	.074	.457**	.507**	.349*	.729**
	Sig. (1-tailed)	.245	.002	.001	.011	.000		.009	.007	.025	.438	.012	.011	.025	.002	.021	.130	.349	.006	.002	.029	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N7	Pearson Correlation	-.117	.098	.339*	.071	.394*	.427**	1	.539**	.481**	.071	.000	.071	.180	.571**	.326*	-.099	-.011	.329*	.432**	.356*	.456**
	Sig. (1-tailed)	.269	.302	.033	.356	.016	.009		.001	.004	.356	.500	.356	.171	.000	.039	.301	.477	.038	.009	.027	.006
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N8	Pearson Correlation	.015	.524**	.301	.294	.046	.442**	.539**	1	.149	.539**	.170	.294	.431**	.380*	.256	.151	-.123	.209	.255	.041	.496**
	Sig. (1-tailed)	.468	.001	.053	.057	.405	.007	.001		.217	.001	.185	.057	.009	.019	.086	.213	.259	.134	.087	.414	.003
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N9	Pearson Correlation	.060	.264	.574**	.084	.470**	.360*	.481**	.149	1	.295	.583**	.295	.341*	.507**	.390*	.205	-.013	.600**	.516**	.425**	.662**
	Sig. (1-tailed)	.377	.079	.000	.329	.004	.025	.004	.217		.057	.000	.057	.033	.002	.017	.139	.473	.000	.002	.010	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N10	Pearson Correlation	.118	.378*	.301	.167	-.232	-.030	.071	.539**	.295	1	.144	.375*	.300	.138	.030	.299	-.286	.164	.093	-.035	.303
	Sig. (1-tailed)	.267	.020	.053	.189	.108	.438	.356	.001	.057		.223	.021	.054	.233	.438	.054	.063	.193	.313	.427	.052
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N11	Pearson Correlation	.000	.403*	.463**	.289	.503**	.411*	.000	.170	.583**	.144	1	.433**	.605**	.120	.308*	.444**	.000	.426**	.429**	.243	.647**
	Sig. (1-tailed)	.500	.014	.005	.061	.002	.012	.500	.185	.000	.223		.008	.000	.264	.049	.007	.500	.010	.009	.098	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	N18	N19	N20	Skor Tota
N12	Pearson Correlation	.315*	.378*	.301	.375*	.349*	.415*	.071	.294	.295	.375*	.433**	1	.424**	.311*	.326*	.299	-.026	.369*	.093	.490**	.595**
	Sig. (1-tailed)	.045	.020	.053	.021	.029	.011	.356	.057	.057	.021	.008		.010	.047	.039	.054	.446	.023	.313	.003	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N13	Pearson Correlation	-.043	.273	.207	.300	.308*	.362*	.180	.431**	.341*	.300	.605**	.424**	1	.231	.261	.185	-.086	.274	.213	.042	.527**
	Sig. (1-tailed)	.410	.072	.136	.054	.049	.025	.171	.009	.033	.054	.000	.010		.109	.082	.163	.326	.071	.129	.413	.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N14	Pearson Correlation	.125	.153	.434**	.311*	.491**	.509**	.571**	.380*	.507**	.138	.120	.311*	.231	1	.599**	.204	.140	.504**	.398*	.552**	.666**
	Sig. (1-tailed)	.255	.210	.008	.047	.003	.002	.000	.019	.002	.233	.264	.047	.109		.000	.140	.230	.002	.015	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N15	Pearson Correlation	.150	.214	.182	.326*	.441**	.373*	.326*	.256	.390*	.030	.308*	.326*	.261	.599**	1	.395*	.204	.564**	.154	.399*	.622**
	Sig. (1-tailed)	.215	.128	.167	.039	.007	.021	.039	.086	.017	.438	.049	.039	.082	.000		.015	.140	.001	.208	.015	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N16	Pearson Correlation	.212	.342*	.496**	.299	.179	.213	-.099	.151	.205	.299	.444**	.299	.185	.204	.395*	1	.220	.556**	.563**	.430**	.622**
	Sig. (1-tailed)	.130	.032	.003	.054	.173	.130	.301	.213	.139	.054	.007	.054	.163	.140	.015		.121	.001	.001	.009	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	N18	N19	N20	Skor Total
N17	Pearson Correlation	.382*	-.127	.083	-.026	.036	.074	-.011	-.123	-.013	-.286	.000	-.026	-.086	.140	.204	.220	1	.294	.203	.197	.221
	Sig. (1-tailed)	.019	.252	.330	.446	.424	.349	.477	.259	.473	.063	.500	.446	.326	.230	.140	.121		.057	.141	.149	.120
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N18	Pearson Correlation	.342*	.181	.515**	.164	.438**	.457**	.329*	.209	.600**	.164	.426**	.369*	.274	.504**	.564**	.556**	.294	1	.624**	.654**	.774**
	Sig. (1-tailed)	.032	.169	.002	.193	.008	.006	.038	.134	.000	.193	.010	.023	.071	.002	.001	.001	.057		.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N19	Pearson Correlation	-.044	.345*	.819**	.093	.410*	.507**	.432**	.255	.516**	.093	.429**	.093	.213	.398*	.154	.563**	.203	.624**	1	.468**	.695**
	Sig. (1-tailed)	.409	.031	.000	.313	.012	.002	.009	.087	.002	.313	.009	.313	.129	.015	.208	.001	.141	.000		.005	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
N20	Pearson Correlation	.265	-.049	.393*	.140	.415*	.349*	.356*	.041	.425**	-.035	.243	.490**	.042	.552**	.399*	.430**	.197	.654**	.468**	1	.598**
	Sig. (1-tailed)	.079	.399	.016	.230	.011	.029	.027	.414	.010	.427	.098	.003	.413	.001	.015	.009	.149	.000	.005		.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Skor_Total	Pearson Correlation	.245	.511**	.715**	.464**	.632**	.729**	.456**	.496**	.662**	.303	.647**	.595**	.527**	.666**	.622**	.622**	.221	.774**	.695**	.598**	1
	Sig. (1-tailed)	.096	.002	.000	.005	.000	.000	.006	.003	.000	.052	.000	.000	.001	.000	.000	.000	.120	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

*. Correlation is significant at the 0.05 level (1-tailed).

**. Correlation is significant at the 0.01 level (1-tailed).

C. The Result of Validity Test of Subjective Norm Variable

Question Number	*Pearson Correlation*	r_{table}	Explanation
1	0,874	0,621	Valid
2	0,772	0,621	Valid
3	0,806	0,621	Valid
4	0,920	0,621	Valid
5	0,852	0,621	Valid
6	0,907	0,621	Valid
7	0,731	0,621	Valid
8	0,810	0,621	Valid

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	Skor_Total
N1	Pearson Correlation	1	.759**	.577**	.701**	.742**	.742**	.626**	.691**	.874**
	Sig. (1-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30
N2	Pearson Correlation	.759**	1	.514**	.648**	.637**	.637**	.428**	.639**	.772**
	Sig. (1-tailed)	.000		.002	.000	.000	.000	.009	.000	.000
	N	30	30	30	30	30	30	30	30	30
N3	Pearson Correlation	.577**	.514**	1	.866**	.674**	.674**	.552**	.504**	.806**
	Sig. (1-tailed)	.000	.002		.000	.000	.000	.001	.002	.000
	N	30	30	30	30	30	30	30	30	30
N4	Pearson Correlation	.701**	.648**	.866**	1	.881**	.881**	.583**	.707**	.920**
	Sig. (1-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30
N5	Pearson Correlation	.700**	.517**	.719**	.763**	1	.888**	.569**	.512**	.852**
	Sig. (1-tailed)	.000	.002	.000	.000		.000	.001	.002	.000
	N	30	30	30	30	30	30	30	30	30

Correlations

		N1	N2	N3	N4	N5	N6	N7	N8	Skor_Total
N6	Pearson Correlation	.742**	.637**	.674**	.881**	.888**	1	.508**	.696**	.907**
	Sig. (1-tailed)	.000	.000	.000	.000	.000		.002	.000	.000
	N	30	30	30	30	30	30	30	30	30
N7	Pearson Correlation	.626**	.428**	.552**	.583**	.508**	.508**	1	.656**	.731**
	Sig. (1-tailed)	.000	.009	.001	.000	.002	.002		.000	.000
	N	30	30	30	30	30	30	30	30	30
N8	Pearson Correlation	.691**	.639**	.504**	.707**	.696**	.696**	.656**	1	.810**
	Sig. (1-tailed)	.000	.000	.002	.000	.000	.000	.000		.000
	N	30	30	30	30	30	30	30	30	30
Skor_Total	Pearson Correlation	.874**	.772**	.806**	.920**	.907**	.907**	.731**	.810**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30

D. The Result of Validity Test of Perceived Behavioral Control Variable

Question Number	*Pearson Correlation*	r_{table}	Explanation
1	0,858	0,729	Valid
2	0,860	0,729	Valid
3	0,750	0,729	Valid
4	0,473	0,729	Invalid
5	0,891	0,729	Valid
6	0,849	0,729	Valid

Correlations

		N1	N2	N3	N4	N5	N6	Skor_Total
N1	Pearson Correlation	1	.816**	.601**	.123	.836**	.672**	.858**
	Sig. (1-tailed)		.000	.000	.259	.000	.000	.000
	N	30	30	30	30	30	30	30
N2	Pearson Correlation	.816**	1	.544**	.263	.789**	.655**	.860**
	Sig. (1-tailed)	.000		.001	.081	.000	.000	.000
	N	30	30	30	30	30	30	30
N3	Pearson Correlation	.601**	.544**	1	.136	.513**	.476**	.750**
	Sig. (1-tailed)	.000	.001		.236	.002	.004	.000
	N	30	30	30	30	30	30	30
N4	Pearson Correlation	.123	.263	.136	1	.242	.335*	.473**
	Sig. (1-tailed)	.259	.081	.236		.099	.035	.004
	N	30	30	30	30	30	30	30
N5	Pearson Correlation	.836**	.789**	.513**	.242	1	.791**	.891**
	Sig. (1-tailed)	.000	.000	.002	.099		.000	.000
	N	30	30	30	30	30	30	30
N6	Pearson Correlation	.672**	.655**	.476**	.335*	.791**	1	.849**
	Sig. (1-tailed)	.000	.000	.004	.035	.000		.000
	N	30	30	30	30	30	30	30
Skor_Total	Pearson Correlation	.858**	.860**	.711**	.473**	.891**	.849**	1
	Sig. (1-tailed)	.000	.000	.000	.004	.000	.000	
	N	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

E. The Result of Validity Test of Professional Training Variable

Question Number	*Pearson Correlation*	r_{table}	Explanation
1	0,929	0,900	Valid
2	0,963	0,900	Valid
3	0,950	0,900	Valid
4	0,945	0,900	Valid
5	0,932	0,900	Valid

Correlations

		N1	N2	N3	N4		Total_Skor
N1	Pearson Correlation	1	.853**	.830**	.815**	.924	.929**
	Sig. (1-tailed)		.000	.000	.000	.000	.000
	N	30	30	30	30	30	30
N2	Pearson Correlation	.853**	1	.883**	.924**	.830	.963**
	Sig. (1-tailed)	.000		.000	.000	.000	.000
	N	30	30	30	30	30	30
N3	Pearson Correlation	.830**	.883**	1	.870**	.853	.950**
	Sig. (1-tailed)	.000	.000		.000	.000	.000
	N	30	30	30	30	30	30
N4	Pearson Correlation	.815**	.924**	.870**	1	.924	.945**
	Sig. (1-tailed)	.000	.000	.000		.000	.000
	N	30	30	30	30	30	30
N5	Pearson Correlation	.924	.830	.853	.830	1	932
	Sig. (1-tailed)	.000	.000	.000	.000		.000
	N	30	30	30	30	30	30
Total_Skor	Pearson Correlation	.929**	.963**	.950**	.945**	932	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30

Appendix 4. The Result of Reliability Test

Reliability Statistics of Career Intention as a Public Accountant (Y)

Cronbach's Alpha	N of Items
.966	5

Reliability Statistics of Attitude (X_1)

Cronbach's Alpha	N of Items
.894	17

Reliability Statistics of Subjective Norm (X_2)

Cronbach's Alpha	N of Items
.938	8

Reliability Statistics of Perceived Behavioral Control (X_3)

Cronbach's Alpha	N of Items
.955	5

Reliability Statistics of ProfessionalTraining (X_4)

Cronbach's Alpha	N of Items
.923	5

Appendix 5. Questionnaire

Kuesioner Penelitian

Hal : Kuesioner Penelitian

Kepada : Mahasiswa S1 Akuntansi UNY Angkatan 2014

Assalamualaikum Wr.Wb.

Mahasiswa akuntansi yang saya hormati, dalam rangka penyelesaian skripsi yang average saya lakukan dengan judul "PENGARUH SIKAP, NORMA SUBJEKTIF, KONTROL PERILAKU PERSEPSIAN, DAN PELATIHAN PROFESIONAL TERHADAP MINAT BERKARIR SEBAGAI AKUNTAN PUBLIK MAHASISWA S1 AKUNTANSI ANGKATAN 2014 DAN 2015 UNIVERSITAS NEGERI YOGYAKARTA", saya yang bertanda tangan dibawah ini:

Nama : Pristyanti Rahmat Jati

NIM : 14812141029

Prodi/ Fak. : Akuntansi SI/ Fakultas Ekonomi

Instansi : Universitas Negeri Yogyakarta

Memohon bantuan kepada mahasiswa/ mahasiswi untuk mengisi kuesioner dari pernyataan yang tertera pada angket penilaian. Semua keterangan dan jawaban yang mahasiswa/ mahasiswi berikan bersifat rahasia dan tidak akan diketahui oleh pihak lain kecuali peneliti sendiri.

Atas kesediaan Saudara saya ucapkan terimakasih.

Wassalamu'alaikum Wr. Wb.

Hormat saya,

Pristyanti Rahmat Jati

Bagian I: Data Responden

Isilah dengan lengkap data di bawah ini dengan jawaban yang sebenarnya.

Identitas Responden

Nama : ……. (wajib diisi)

Jenis Kelamin : ( ) Laki-laki ( ) Perempuan

Umur : ……..

Angkatan : ……..

IPK : ……...

Bagian II:

Mohon baca dengan teliti dan cermat untuk setiap pertanyaan berikut ini dan berilah tanda *check list* (√) pada kolom yang telah disediakan sesuai dengan kondisi anda saat ini.

Keterangan:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

S : Setuju

SS : Sangat Setuju

Minat Berkarir sebagai Akuntan Publik (Y)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1	Saya sangat menyukai aktivitas/ pekerjaan yang dilakukan oleh Akuntan Publik				
2	Saya memiliki keinginan untuk berkarir sebagai Akuntan Publik				
3	Saya memiliki rencana untuk berkarir sebagai Akuntan Publik/ bekerja di suatu Kantor Akuntan Publik (KAP)				
4	Saya akan terus menerus mencari lowongan pekerjaan sebagai Akuntan Publik sampai saya mendapatkan pekerjaan tersebut				
5	Saya akan mencari pekerjaan lain selain Akuntan Publik				

Sikap (X_1)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1	Saya tidak menyukai hal yang memberikan saya tantangan selama bekerja				
2	Berkarir sebagai Akuntan Publik akan memberi saya kepuasan kerja di masa mendatang				
3	Berkarir sebagai Akuntan Publik akan meningkatkan *prestige* saya di masyarakat				
4	Saya menyukai karir yang dapat meningkatkan *prestige* saya di masyarakat				
5	Berkarir sebagai Akuntan Publik memiliki sisi profesionalisme yang baik				
6	Saya menyukai karir yang memiliki sisi profesionalisme yang baik				
7	Berkarir sebagai Akuntan Publik akan memberikan manfaat bagi masyarakat karena saya dapat menerapkan ilmu yang diperoleh di universitas				
8	Saya menyukai karir yang memberikan manfaat bagi kebutuhan masyarakat dengan ilmu yang saya miliki				
9	Berkarir sebagai Akuntan Publik akan memberikan saya penghasilan yang tinggi				
10	Saya menyukai hal memberikan penghasilan tinggi				
11	Berkarir sebagai Akuntan Publik akan memberikan kenaikan gaji yang relatif cepat				
12	Saya menyukai karir yang memberikan kenaikan gaji relatif cepat				
13	Menurut saya lapangan pekerjaan untuk profesi Akuntan Publik masih sangat terbuka lebar				
14	Menurut saya profesi Akuntan Publik termasuk dalam pekerjaan yang fleksibel				
15	Saya menyukai hal yang menghindarkan saya dari ancaman PHK				
16	Berkarir sebagai Akuntan Publik merupakan jalan bagi saya untuk sukses				
17	Saya menyukai hal yang memberikan jalan bagi saya untuk sukses				

Norma Subjektif (X_2)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1	Keluarga menyarankan saya untuk berkarir sebagai Akuntan Publik				
2	Saya menerima saran keluarga untuk berkarir sebagai Akuntan Publik				
3	Teman sahabat menyarankan saya untuk berkarir sebagai Akuntan Publik				
4	Saya menerima saran dari sahabat untuk berkarir sebagai Akuntan Publik				
5	Teman kuliah menyarankan saya untuk berkarir sebagai Akuntan Publik				
6	Saya menerima saran teman kuliah untuk berkarir sebagai Akuntan Publik				
7	Dosen menyarankan saya untuk berkarir sebagai Akuntan Publik				
8	Saya menerima saran dosen untuk berkarir sebagai Akuntan Publik				

Kontrol Perilaku Persepsian (X_3)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1	Saya merasa yakin untuk memilih karir sebagai Akuntan Publik				
2	Saya tidak merasa yakin untuk memilih karir sebagai akuntan publik				
3	Saya berfikir bahwa berkarir sebagai Akuntan Publik adalah mudah				
4	Saya berfikir bahwa saya memiliki kemampuan dan kapabilitas yang diperlukan untuk dapat berkarir sebagai Akuntan Publik				
5	Saya berfikir bahwa saya tidak memiliki kemampuan dan kapabilitas yang diperlukan untuk dapat berkarir sebagai akuntan publik				

Pelatihan Profesional (X_4)

No.	Pernyataan	Pilihan Jawaban			
		SS	S	TS	STS
1	Selama berkarir menjadi Akuntan Publik, Anda akan mendapat pelatihan kerja yang bervariasi dari berbagai bidang				
2	Pelatihan Profesional hanya akan menghabiskan waktu Anda				
3	Selama berkarir menjadi Akuntan Publik, Anda akan mendapatkan pelatihan dari professional dengan lebih cepat				
4	Selama berkarir menjadi Akuntan Publik, Anda akan memperoleh pelatihan formal yang lebih baik				
5	Selama berkarir menjadi Akuntan Publik, Anda akan memperoleh pengalaman kerja yang lebih baik				

Appendix 6. Data Processing Result

Career Intention as a Public Accountant (Y)						
No	**N1**	**N2**	**N3**	**N4**	**N5**	**Y**
1	2	2	3	2	3	12
2	3	2	3	3	3	14
3	3	2	2	2	3	12
4	3	3	2	2	3	13
5	2	3	2	2	2	11
6	3	2	2	3	3	13
7	3	3	3	3	3	15
8	3	4	3	4	4	18
9	3	2	2	3	3	13
10	1	1	1	1	1	5
11	4	4	4	3	3	18
12	2	3	3	3	3	14
13	2	2	3	2	3	12
14	3	2	2	3	3	13
15	2	1	1	1	1	6
16	4	4	3	4	3	18
17	2	3	2	3	3	13
18	4	4	4	3	3	18
19	3	3	3	3	3	15
20	3	3	2	3	3	14
21	3	3	3	3	3	15
22	3	3	2	3	3	14
23	2	2	2	2	3	11
24	4	4	4	4	3	19
25	1	2	1	1	1	6
26	3	3	3	3	4	16
27	3	3	3	3	3	15
28	3	2	2	3	3	13
29	3	3	2	3	4	15
30	2	3	2	3	2	12
31	3	3	3	3	3	15
32	1	1	2	1	2	7
33	3	2	3	3	3	14
34	4	4	4	4	3	19
35	3	3	4	3	3	16

Career Intention as a Public Accountant (Y)						
No	**N1**	**N2**	**N3**	**N4**	**N5**	**Y**
36	3	3	3	2	3	14
37	2	1	1	1	1	6
38	2	2	2	2	2	10
39	2	1	1	1	2	7
40	3	3	2	3	3	14
41	3	3	2	3	4	15
42	4	4	2	3	4	17
43	3	3	3	4	3	16
44	4	4	3	3	3	17
45	3	3	3	3	3	15
46	3	3	3	3	3	15
47	3	3	3	3	3	15
48	3	3	2	3	3	14
49	3	3	2	3	3	14
50	2	2	2	2	2	10
51	3	3	3	3	3	15
52	3	3	3	2	2	13
53	3	3	2	3	3	14
54	3	3	3	3	3	15
55	4	4	3	3	3	17
56	3	3	3	3	3	15
57	3	4	3	3	3	16
58	3	3	3	3	3	15
59	2	2	2	2	2	10
60	3	3	2	2	3	13
61	3	3	3	3	3	15
62	3	3	3	3	3	15
63	3	4	3	4	3	17
64	3	3	3	3	3	15
65	1	1	2	2	3	9
66	3	4	3	3	3	16
67	3	3	2	3	3	14
68	4	3	3	4	3	17
69	3	3	2	3	3	14
70	2	2	2	2	2	10
71	3	3	3	3	3	15
72	3	3	2	3	4	15

Career Intention as a Public Accountant (Y)						
No	**N1**	**N2**	**N3**	**N4**	**N5**	**Y**
73	3	2	3	2	3	13
74	2	3	3	3	4	15
75	3	3	3	3	3	15
76	3	2	2	3	4	14
77	3	3	2	3	4	15
78	2	3	3	3	3	14
79	3	3	2	2	2	12
80	3	3	2	3	2	13
81	3	3	3	3	3	15
82	3	2	2	2	3	12
83	1	2	2	2	2	9
84	2	1	2	2	2	9
85	2	2	2	2	2	10
86	2	2	1	1	1	7
87	3	3	3	3	3	15
88	3	3	2	3	3	14
89	3	2	2	3	3	13
90	2	1	2	2	2	9
91	3	3	3	3	3	15
92	3	3	2	2	2	12
93	3	3	3	3	3	15
94	3	2	3	2	3	13
95	3	2	3	2	3	13
96	3	3	3	3	3	15
97	2	3	3	3	3	14
98	2	2	2	2	3	11
99	3	3	3	3	3	15
100	2	2	2	2	2	10
101	2	2	2	2	1	9
102	3	3	3	3	3	15
103	2	1	2	2	2	9
104	3	3	3	3	3	15
105	4	4	4	3	3	18
106	1	2	1	2	2	8
107	3	3	3	3	3	15
108	3	3	3	3	3	15
109	2	2	3	3	3	13

Career Intention as a Public Accountant (Y)						
No	**N1**	**N2**	**N3**	**N4**	**N5**	**Y**
110	2	3	2	3	2	12

No	Attitude (X_1)																	
	N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	X1
1	2	3	3	3	3	2	2	2	3	3	3	3	3	3	3	3	2	46
2	1	3	3	3	3	2	3	3	4	4	3	3	3	2	3	3	3	49
3	3	2	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3	47
4	3	2	3	2	3	3	3	3	2	3	3	3	2	3	3	3	3	47
5	3	3	2	2	3	3	2	3	2	2	2	2	3	3	2	2	3	42
6	2	3	2	2	3	3	3	3	3	3	3	3	3	2	2	2	3	45
7	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	52
8	3	4	4	4	4	4	4	4	4	3	4	4	4	3	3	3	4	63
9	3	3	3	3	3	3	2	3	3	2	2	3	3	2	3	3	3	47
10	3	2	2	2	2	3	2	3	2	2	3	2	3	2	3	2	3	41
11	3	3	3	3	3	3	4	3	3	3	4	4	4	3	4	3	3	56
12	3	3	3	3	2	2	2	2	3	3	3	3	3	3	2	3	3	46
13	3	2	3	2	3	3	3	2	3	2	2	3	3	3	3	2	3	45
14	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	49
15	2	3	2	2	3	2	3	2	3	2	2	3	2	3	3	2	3	42
16	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	62
17	3	3	3	3	3	3	3	3	3	2	3	2	2	2	4	3	3	48
18	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	64
19	2	3	3	3	3	3	3	3	3	3	3	2	2	3	3	2	3	47
20	4	3	3	3	3	3	2	3	2	2	2	2	2	2	3	3	3	45
21	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	48

No	Attitude (X_1)																	
	N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	X1
22	3	3	2	2	3	3	3	3	3	3	3	3	3	2	3	3	3	48
23	3	2	2	3	3	3	3	2	3	3	2	3	3	2	3	3	3	46
24	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	67
25	3	2	2	2	3	3	3	2	2	3	2	3	2	3	3	2	3	43
26	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	49
27	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
28	3	3	2	4	3	3	3	4	3	3	2	2	3	4	3	2	3	50
29	3	3	3	3	3	4	3	3	3	4	4	3	3	3	3	3	3	54
30	2	3	3	3	3	3	3	3	3	4	2	4	2	2	3	3	4	50
31	3	3	3	3	3	3	3	3	3	2	2	2	2	3	3	3	3	47
32	3	3	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3	47
33	4	3	4	3	3	4	3	4	4	3	3	4	3	3	3	3	4	58
34	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	68
35	3	3	4	3	3	3	3	3	4	4	3	3	3	3	3	3	4	55
36	3	3	3	3	3	3	3	3	3	4	3	3	3	2	3	3	3	51
37	3	2	3	2	2	2	3	3	2	2	2	2	2	2	2	3	3	40
38	3	2	1	2	3	3	2	3	2	3	3	2	2	2	2	2	2	39
39	3	2	3	3	3	3	3	2	2	2	2	3	2	3	2	2	2	42
40	2	2	3	3	3	3	3	3	3	4	3	3	3	2	3	2	4	49
41	3	2	3	3	3	3	3	3	3	3	2	3	3	3	3	2	3	48
42	3	3	3	3	2	3	3	3	3	4	2	4	2	2	4	2	4	50
43	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51

No	Attitude (X_1)																	
	N1	**N2**	**N3**	**N4**	**N5**	**N6**	**N7**	**N8**	**N9**	**N10**	**N11**	**N12**	**N13**	**N14**	**N15**	**N16**	**N17**	**X1**
44	3	4	4	3	3	3	3	3	2	2	2	2	3	2	2	3	4	48
45	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	52
46	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
47	3	3	3	3	3	2	3	3	3	3	2	2	2	2	2	3	3	45
48	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	49
49	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	2	3	49
50	2	2	3	2	3	3	3	3	3	3	3	3	3	2	3	2	3	46
51	3	3	3	3	3	3	3	2	3	3	2	3	3	3	2	3	3	48
52	3	3	3	3	3	3	3	3	3	4	3	4	4	3	3	3	3	54
53	2	3	2	3	3	2	3	3	3	3	2	3	3	2	3	2	3	45
54	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	50
55	3	3	3	3	4	3	3	4	4	3	4	4	3	2	3	4	4	57
56	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	49
57	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	52
58	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
59	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	52
60	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	50
61	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
62	3	3	3	3	4	3	3	3	3	4	3	3	3	3	3	3	3	53
63	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	49
64	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	50
65	3	3	2	2	3	3	3	3	3	3	2	2	2	3	2	3	3	45

No	Attitude (X_1)																	
	N1	**N2**	**N3**	**N4**	**N5**	**N6**	**N7**	**N8**	**N9**	**N10**	**N11**	**N12**	**N13**	**N14**	**N15**	**N16**	**N17**	**X1**
66	4	3	3	3	3	3	3	4	4	4	2	3	3	2	3	3	3	53
67	3	2	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	48
68	3	3	3	3	4	3	4	3	3	3	3	3	3	3	3	3	3	53
69	3	3	2	3	3	3	3	2	3	3	3	3	3	3	3	3	3	49
70	3	2	3	2	2	3	3	3	3	2	3	2	3	2	2	2	3	43
71	3	2	2	2	2	3	2	3	4	3	4	3	4	4	2	3	3	49
72	3	3	2	2	2	3	3	4	3	3	2	3	3	4	3	3	3	49
73	2	3	2	2	3	3	3	3	3	3	2	3	3	2	3	3	4	47
74	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
75	4	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	53
76	2	3	3	3	3	3	3	3	3	2	3	2	2	3	3	3	3	47
77	3	2	3	3	3	3	3	3	3	2	2	2	2	2	3	2	3	44
78	3	3	3	2	3	3	3	3	3	3	2	3	3	2	3	3	3	48
79	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	52
80	2	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	49
81	2	3	2	2	3	2	3	3	3	3	3	3	3	3	2	3	3	46
82	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
83	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	49
84	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	49
85	3	3	4	4	3	3	3	3	3	4	3	3	3	3	4	3	3	55
86	3	3	3	3	3	2	2	3	3	2	2	3	2	2	3	2	3	44
87	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51

No	Attitude (X_1)																	
	N1	N2	N3	N4	N5	N6	N7	N8	N9	N10	N11	N12	N13	N14	N15	N16	N17	X1
88	3	3	3	3	3	3	4	4	3	4	3	4	3	3	4	3	4	57
89	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	50
90	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	2	3	48
91	3	3	4	4	4	4	3	3	3	3	3	4	4	2	3	3	3	56
92	2	3	3	2	4	3	4	4	3	3	3	3	3	2	3	3	3	51
93	3	3	3	3	3	3	4	3	4	3	3	3	3	2	3	3	3	52
94	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	50
95	2	3	3	3	3	3	3	3	4	4	3	4	2	2	2	2	3	49
96	3	3	3	3	3	3	3	4	3	4	3	3	3	3	4	3	3	54
97	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	3	3	53
98	3	3	3	3	3	3	3	3	3	2	2	2	3	3	3	2	3	47
99	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	3	48
100	3	2	2	3	3	3	3	3	2	4	3	3	3	3	4	2	3	49
101	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	3	47
102	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	51
103	2	3	2	2	3	3	3	3	3	4	3	3	2	2	3	3	3	47
104	3	3	3	3	3	3	3	3	3	2	3	2	3	2	3	3	3	48
105	3	3	3	3	4	4	3	3	4	3	4	4	3	3	3	3	4	57
106	3	3	2	2	3	3	3	3	3	3	2	2	3	2	3	3	3	46
107	3	3	3	3	3	3	3	2	3	3	2	3	3	2	3	3	3	48
108	3	2	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	49
109	3	3	3	2	3	3	3	3	3	3	3	3	3	2	3	3	3	49

No	Attitude (X_1)																	
	N1	**N2**	**N3**	**N4**	**N5**	**N6**	**N7**	**N8**	**N9**	**N10**	**N11**	**N12**	**N13**	**N14**	**N15**	**N16**	**N17**	**X1**
110	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	3	3	49

NO	Subjective Norm (X_2)								
	N1	N2	N3	N4	N5	N6	N7	N8	X2
1	3	3	3	4	3	4	3	4	27
2	3	4	3	3	3	3	3	3	25
3	2	3	3	4	3	3	3	4	25
4	3	3	4	2	3	3	3	3	24
5	3	3	2	2	3	3	3	3	22
6	3	3	3	3	3	4	3	3	25
7	4	3	3	4	3	3	4	3	27
8	3	3	3	3	3	3	4	3	25
9	3	3	4	3	3	3	4	3	26
10	2	2	2	2	3	2	3	2	18
11	4	3	3	3	3	3	3	3	25
12	3	3	3	3	3	3	3	3	24
13	3	3	4	3	3	3	3	3	25
14	3	3	3	4	3	3	3	3	25
15	2	3	2	2	2	2	3	3	19
16	3	3	3	3	3	3	4	3	25
17	3	4	3	4	3	3	3	3	26
18	4	3	3	3	4	3	4	3	27
19	4	3	3	3	3	3	4	3	26
20	3	3	4	3	3	3	4	4	27
21	3	3	3	3	3	3	3	4	25
22	4	3	3	3	3	3	3	3	25
23	2	3	3	3	4	3	3	3	24
24	3	4	3	4	3	3	3	3	26
25	3	4	3	3	3	3	3	2	24
26	3	3	3	3	4	3	3	3	25
27	3	3	3	3	3	4	4	4	27
28	4	3	3	3	3	3	4	4	27
29	4	4	4	3	3	4	3	3	28
30	3	3	4	4	4	4	3	3	28
31	3	3	3	3	4	3	3	4	26
32	3	3	3	3	3	3	3	4	25
33	3	3	4	4	3	4	3	3	27
34	4	4	4	4	4	4	4	3	31
35	4	4	3	3	3	3	4	3	27
36	3	4	3	3	4	3	4	3	27
37	3	2	3	3	3	3	3	3	23

NO	Subjective Norm (X_2)								
	N1	N2	N3	N4	N5	N6	N7	N8	X2
38	2	3	3	2	3	3	3	3	22
39	3	3	4	3	3	3	3	3	25
40	3	3	4	3	4	3	3	2	25
41	3	3	3	3	4	3	3	3	25
42	4	3	4	4	3	3	4	4	29
43	3	3	4	3	3	3	3	3	25
44	3	4	3	3	3	3	3	3	25
45	3	3	3	3	3	3	3	3	24
46	3	4	3	3	3	4	3	3	26
47	2	3	3	4	4	3	3	3	25
48	4	4	3	3	3	3	4	3	27
49	3	3	4	3	4	3	4	4	28
50	3	4	3	3	3	3	3	4	26
51	3	3	3	3	3	3	4	3	25
52	3	4	3	3	3	4	3	4	27
53	3	3	3	4	4	3	3	3	26
54	4	3	3	3	3	4	4	4	28
55	4	3	4	3	3	4	4	4	29
56	4	4	3	3	3	4	3	3	27
57	3	4	4	3	4	3	4	3	28
58	3	3	3	3	3	3	3	3	24
59	3	3	3	3	4	4	3	4	27
60	3	3	3	3	4	3	4	3	26
61	3	4	3	3	3	3	3	3	25
62	3	3	4	4	3	4	3	3	27
63	3	4	3	3	3	4	3	3	26
64	3	3	3	4	3	4	3	3	26
65	3	3	3	3	4	4	3	3	26
66	3	3	3	3	3	4	3	4	26
67	3	4	3	4	4	4	3	3	28
68	3	4	3	4	4	4	3	4	29
69	3	4	3	3	4	3	4	4	28
70	2	3	3	3	3	4	3	3	24
71	2	3	4	3	3	3	4	4	26
72	3	3	4	3	3	3	4	3	26
73	3	3	3	3	3	3	3	3	24
74	3	3	3	3	3	3	3	3	24

NO	Subjective Norm (X_2)								
	N1	N2	N3	N4	N5	N6	N7	N8	X2
75	3	3	3	3	3	3	3	3	24
76	2	2	3	3	3	4	3	3	23
77	2	2	3	2	3	2	3	3	20
78	3	3	4	3	4	3	4	3	27
79	4	3	3	3	3	3	3	3	25
80	3	3	3	3	3	3	3	3	24
81	3	3	3	3	3	3	3	3	24
82	3	3	3	3	3	3	3	3	24
83	3	3	3	3	3	3	3	3	24
84	3	3	4	3	3	3	3	3	25
85	3	3	4	4	4	3	4	3	28
86	3	3	3	4	3	3	3	3	25
87	4	4	3	4	3	3	3	3	27
88	4	4	3	3	3	3	3	3	26
89	4	3	3	3	3	3	3	3	25
90	3	3	3	3	3	3	4	2	24
91	4	3	3	3	4	4	4	3	28
92	3	3	3	4	3	4	4	3	27
93	4	4	3	4	3	3	3	3	27
94	3	3	3	3	3	4	3	3	25
95	3	3	3	3	3	3	3	3	24
96	4	3	3	3	3	4	4	3	27
97	3	3	3	3	4	3	3	3	25
98	2	3	4	3	3	3	3	3	24
99	3	3	3	3	3	3	3	3	24
100	3	3	3	4	3	3	3	3	25
101	3	3	3	4	3	3	2	2	23
102	3	4	3	3	3	3	3	4	26
103	3	3	3	3	3	3	3	3	24
104	3	3	3	3	4	3	4	4	27
105	3	4	4	4	4	4	3	3	29
106	1	2	2	2	2	2	3	3	17
107	4	4	3	3	3	4	3	3	27
108	3	3	3	4	4	4	3	4	28
109	4	3	3	3	3	4	3	3	26
110	4	3	3	3	3	4	3	3	26

NO	Perceived Behavioral Control (X_3)					
	N1	N2	N3	N4	N5	X3
1	3	2	2	2	3	12
2	2	3	2	3	3	13
3	2	2	3	2	3	12
4	3	3	3	3	3	15
5	2	2	3	3	3	13
6	3	3	3	3	3	15
7	3	2	3	2	3	13
8	3	2	4	2	4	15
9	2	2	3	3	4	14
10	1	1	1	2	2	7
11	4	4	4	4	3	19
12	3	3	3	2	2	13
13	2	3	3	3	3	14
14	3	2	2	2	2	11
15	2	2	3	3	2	12
16	3	2	4	3	3	15
17	3	1	3	2	3	12
18	4	4	4	3	3	18
19	2	2	2	3	2	11
20	3	2	3	3	3	14
21	3	2	2	3	3	13
22	3	2	3	3		11
23	2	2	2	1	2	9
24	4	3	4	4	4	19
25	2	3	3	3	3	14
26	3	3	3	3	3	15
27	2	2	2	2	2	10
28	2	3	3	3	3	14
29	3	3	3	4	4	17
30	2	2	2	2	2	10
31	3	3	3	4	3	16
32	2	2	2	3	2	11
33	3	3	3	2	3	14
34	4	4	4	3	3	18
35	3	2	3	3	3	14
36	1	1	1	1	1	5
37	2	2	3	3	3	13

NO	Perceived Behavioral Control (X_3)					
	N1	N2	N3	N4	N5	X3
38	2	3	4	3	4	16
39	2	2	3	2	3	12
40	3	3	3	4	3	16
41	2	2	3	2	2	11
42	3	3	3	3	3	15
43	3	2	3	3	3	14
44	3	2	3	2	2	12
45	3	3	3	4	3	16
46	3	2	3	2	3	13
47	3	3	3	3	3	15
48	3	2	3	2	2	12
49	3	2	3	4	3	15
50	2	2	2	2	2	10
51	3	2	3	3	3	14
52	3	3	4	3	3	16
53	4	2	3	3	3	15
54	3	2	3	3	3	14
55	3	2	3	3	3	14
56	3	3	3	4	4	17
57	3	3	3	3	3	15
58	3	2	3	2	3	13
59	4	3	4	4	4	19
60	4	2	3	3	3	15
61	3	3	3	3	3	15
62	3	2	3	3	3	14
63	3	4	3	3	4	17
64	3	3	3	3	2	14
65	2	2	2	2	1	9
66	3	2	3	3	3	14
67	3	3	3	3	3	15
68	3	3	3	3	3	15
69	3	3	3	3	3	15
70	2	2	3	2	3	12
71	3	3	3	3	3	15
72	3	2	3	3	3	14
73	3	3	3	3	3	15
74	3	3	2	3	4	15

NO	Perceived Behavioral Control (X_3)					
	N1	N2	N3	N4	N5	X3
75	3	3	3	3	4	16
76	3	3	4	3	4	17
77	3	3	3	3	3	15
78	3	2	3	3	4	15
79	3	3	3	3	3	15
80	3	3	4	3	3	16
81	3	3	3	2	3	14
82	3	3	3	2	3	14
83	3	3	4	4	4	18
84	2	1	1	3	2	9
85	3	2	3	3	3	14
86	2	2	2	2	4	12
87	3	3	4	3	3	16
88	3	2	3	3	4	15
89	3	3	3	3	4	16
90	3	2	2	3	3	13
91	3	2	3	3	3	14
92	3	2	3	2	4	14
93	3	2	3	3	3	14
94	3	2	3	3	3	14
95	3	3	3	4	4	17
96	2	3	3	3	4	15
97	3	2	2	3	2	12
98	2	2	3	3	3	13
99	3	3	3	3	3	15
100	4	3	3	3	3	16
101	3	2	3	4	3	15
102	3	3	3	3	4	16
103	2	2	3	3	2	12
104	3	3	3	3	2	14
105	3	3	4	4	4	18
106	3	2	3	2	3	13
107	3	2	3	3	3	14
108	3	3	3	3	3	15
109	3	2	3	3	3	14
110	3	2	3	2	3	13

NO	Professional Training (X_4)					
	N1	N2	N3	N4	N5	X4
1	2	2	2	2	3	11
2	3	3	3	3	3	15
3	3	3	3	3	3	15
4	3	2	3	3	3	14
5	2	2	2	2	2	10
6	2	2	2	2	2	10
7	4	4	3	3	3	17
8	3	3	3	4	3	16
9	3	3	3	3	3	15
10	1	1	1	1	1	5
11	4	3	3	4	3	17
12	3	2	3	3	3	14
13	2	2	2	2	2	10
14	2	3	2	3	3	13
15	2	1	2	1	2	8
16	3	3	3	3	4	16
17	4	3	3	3	3	16
18	3	2	3	3	3	14
19	3	2	2	2	2	11
20	2	2	2	2	2	10
21	3	3	3	3	3	15
22	2	2	3	2	3	12
23	1	2	2	2	2	9
24	4	4	3	3	3	17
25	1	2	2	1	2	8
26	3	4	3	4	3	17
27	3	3	3	3	3	15
28	3	3	2	3	3	14
29	3	4	3	3	3	16
30	3	3	3	3	2	14
31	4	3	3	3	3	16
32	2	2	1	1	1	7
33	3	3	3	2	3	14
34	4	4	4	4	3	19
35	4	3	3	3	3	16
36	3	2	3	3	2	13
37	1	1	2	1	1	6

NO	Professional Training (X_4)					
	N1	N2	N3	N4	N5	X4
38	2	2	2	2	3	11
39	2	1	1	1	2	7
40	2	3	3	3	3	14
41	3	2	3	2	3	13
42	3	3	3	3	2	14
43	3	3	3	3	4	16
44	3	3	3	3	2	14
45	3	3	3	3	3	15
46	2	3	3	3	3	14
47	2	2	2	2	2	10
48	3	3	3	3	3	15
49	3	4	3	4	3	17
50	2	2	2	2	3	11
51	3	3	3	3	3	15
52	3	3	3	3	3	15
53	3	3	3	3	4	16
54	3	4	3	3	3	16
55	3	3	3	4	3	16
56	3	3	3	3	2	14
57	3	3	3	3	4	16
58	3	3	2	3	3	14
59	4	4	4	3	3	18
60	3	3	3	2	3	14
61	4	4	3	3	3	17
62	3	3	3	2	3	14
63	4	4	3	3	3	17
64	3	3	3	3	3	15
65	1	2	2	2	1	8
66	3	3	3	3	3	15
67	3	3	3	3	3	15
68	3	3	3	3	2	14
69	3	3	3	4	4	17
70	3	3	3	3	3	15
71	4	4	4	3	3	18
72	2	2	2	3	3	12
73	3	3	2	2	3	13
74	3	3	2	3	3	14

NO	Professional Training (X_4)					
	N1	N2	N3	N4	N5	X4
75	3	3	3	3	4	16
76	3	3	2	3	3	14
77	4	3	3	3	4	17
78	3	3	3	3	3	15
79	4	3	3	3	3	16
80	2	3	3	3	3	14
81	3	3	3	3	3	15
82	2	2	3	2	3	12
83	3	3	3	3	2	14
84	2	3	2	2	1	10
85	3	3	4	3	4	17
86	2	1	1	1	1	6
87	4	4	3	3	3	17
88	4	3	4	3	3	17
89	3	3	3	3	3	15
90	2	1	2	1	2	8
91	3	4	3	3	4	17
92	4	3	3	3	3	16
93	3	2	3	3	3	14
94	3	4	3	3	3	16
95	2	2	2	2	3	11
96	3	3	3	4	4	17
97	3	3	4	3	3	16
98	3	3	3	3	2	14
99	3	2	3	3	2	13
100	3	2	3	2	2	12
101	2	1	1	1	1	6
102	3	3	3	2	2	13
103	2	1	2	1	1	7
104	3	4	3	3	3	16
105	3	3	3	3	3	15
106	2	2	2	2	2	10
107	3	3	3	3	4	16
108	3	3	2	2	3	13
109	3	3	3	3	3	15
110	4	4	3	3	3	17

Appendix 7 Description of Research Data

A. The Result of Descriptive Statistic Analysis

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Sikap	110	29	39	68	5442	49.47	.466	4.883	23.848	1.314	.230	3.374	.457
Norma Subjektif	110	14	17	31	2809	25.54	.202	2.119	4.489	-1.127	.230	3.555	.457
Kontrol Perilaku Persepsian	110	14	5	19	1536	13.96	.232	2.430	5.907	-.718	.230	1.472	.457
Pelatihan Profesional	110	14	5	19	1514	13.76	.296	3.103	9.632	-1.039	.230	.397	.457
Minat Berkarir sebagai Akuntan Publik	110	14	5	19	1481	13.46	.285	2.988	8.930	-.813	.230	.491	.457
Valid N (listwise)	110												

B. The Result of Frequency Statistic Analysis

Statistics

		Sikap	Norma Subjektif	Kontrol Perilaku Persepsian	Pelatihan Profesional	Minat Berkarir sebagai Akuntan Publik
N	Valid	110	110	110	110	110
	Missing	0	0	0	0	0
Mean		49.47	25.54	13.96	13.76	13.46
Std. Error of Mean		.466	.202	.232	.296	.285
Median		49.00	26.00	14.00	14.00	14.00
Mode		49	25	15	14	15
Std. Deviation		4.883	2.119	2.430	3.103	2.988
Variance		23.848	4.489	5.907	9.632	8.930
Range		29	14	14	14	14
Minimum		39	17	5	5	5
Maximum		68	31	19	19	19
Sum		5442	2809	1536	1514	1481

Career Intention as a Public Accountant

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5	1	.9	.9	.9
	6	3	2.7	2.7	3.6
	7	3	2.7	2.7	6.4
	8	1	.9	.9	7.3
	9	6	5.5	5.5	12.7
	10	5	4.5	4.5	17.3
	11	3	2.7	2.7	20.0
	12	9	8.2	8.2	28.2
	13	13	11.8	11.8	40.0
	14	16	14.5	14.5	54.5
	15	32	29.1	29.1	83.6
	16	5	4.5	4.5	88.2
	17	5	4.5	4.5	92.7
	18	6	5.5	5.5	98.2
	19	2	1.8	1.8	100.0
	Total	110	100.0	100.0	

Attitude

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39	1	.9	.9	.9
	40	1	.9	.9	1.8
	41	1	.9	.9	2.7
	42	3	2.7	2.7	5.5
	43	2	1.8	1.8	7.3
	44	2	1.8	1.8	9.1
	45	7	6.4	6.4	15.5
	46	6	5.5	5.5	20.9
	47	12	10.9	10.9	31.8
	48	13	11.8	11.8	43.6
	49	18	16.4	16.4	60.0
	50	10	9.1	9.1	69.1
	51	10	9.1	9.1	78.2
	52	5	4.5	4.5	82.7
	53	5	4.5	4.5	87.3
	54	3	2.7	2.7	90.0
	55	1	.9	.9	90.9
	56	1	.9	.9	91.8
	57	3	2.7	2.7	94.5
	58	1	.9	.9	95.5
	62	1	.9	.9	96.4
	63	1	.9	.9	97.3
	64	1	.9	.9	98.2
	67	1	.9	.9	99.1
	68	1	.9	.9	100.0
	Total	110	100.0	100.0	

Subjective Norm

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	17	1	.9	.9	.9
	18	1	.9	.9	1.8
	19	1	.9	.9	2.7
	20	1	.9	.9	3.6
	22	2	1.8	1.8	5.5
	23	3	2.7	2.7	8.2
	24	18	16.4	16.4	24.5
	25	27	24.5	24.5	49.1
	26	20	18.2	18.2	67.3
	27	20	18.2	18.2	85.5
	28	11	10.0	10.0	95.5
	29	4	3.6	3.6	99.1
	31	1	.9	.9	100.0
	Total	110	100.0	100.0	

Perceived Behavioral Control

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5	1	.9	.9	.9
	7	1	.9	.9	1.8
	9	4	3.6	3.6	5.5
	10	4	3.6	3.6	9.1
	11	5	4.5	4.5	13.6
	12	10	9.1	9.1	22.7
	13	11	10.0	10.0	32.7
	14	25	22.7	22.7	55.5
	15	26	23.6	23.6	79.1
	16	11	10.0	10.0	89.1
	17	5	4.5	4.5	93.6
	18	4	3.6	3.6	97.3
	19	1	.9	.9	100.0
	Total	110	100.0	100.0	

Professional Training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5	1	.9	.9	.9
	6	3	2.7	2.7	3.6
	7	3	2.7	2.7	6.4
	8	4	3.6	3.6	10.0
	9	1	.9	.9	10.9
	10	7	6.4	6.4	17.3
	11	5	4.5	4.5	21.8
	12	4	3.6	3.6	25.5
	13	6	5.5	5.5	30.9
	14	22	20.0	20.0	50.9
	15	16	14.5	14.5	65.5
	16	20	18.2	18.2	83.6
	17	15	13.6	13.6	97.3
	18	2	1.8	1.8	99.1
	19	1	.9	.9	100.0
	Total	110	100.0	100.0	

Appendix 8 Calculation of Class Interval And Variable Trend

1. **Career Intention as a Public Accountant (Y)**

   Category Qualification:

   Maximum Score : 19

   Minimum Score : 5

   Mean Ideal (Mi) = ½ (maximum score + minimum score)

   = ½ (19+5)

   = 12

   Ideal Standard Deviation (SDi) = 1/6 maximim score – minimum score

   = 1/6 (19-5)

   = 2,33

   High = > {Mi + 1 (Sdi)}

   = >14,33

   Average = > {Mi -1 (Sdi)} up to {Mi + 1 (Sdi)}

   = > 9,67 s/d 14,33

   Low = < {Mi - 1 (Sdi)}

   = < 9,67

2. **Sikap (X_1)**

   Category Qualification:

   Maximum score : 68

   Minimum score : 39

Mean ideal (Mi) = ½ (maximum score + minimum score)

= ½ (68 + 39)

= 53,5

Ideal Standard Deviation (SDi) = 1/6 (maximum score – minimum score)

= 1/6 (68 - 39)

= 4,83

High = > {Mi + 1 (Sdi)}

= > 58,33

Average = > {Mi -1 (Sdi)} up to {Mi + 1 (Sdi)}

= > 48,67 up to 58,33

Low = < {Mi - 1 (Sdi)}

= < 48,67

3. Subjective Norm (X_2)

Category Qualification:

Maximim Score : 31

Minimum Score : 17

Mean ideal (Mi) = ½ (maximum score + minimum score)

= ½ (31 + 17)

= 24

Ideal Standard Deviation (SDi) = 1/6 (maximum score - minimum score)

= 1/6 (31 - 17)

= 2,33

High = > {Mi + 1 (Sdi)}

= > 26,33

Average = > {Mi -1 (Sdi)} up to {Mi + 1 (Sdi)}

= > 21,67 up to 26,33

Low = < {Mi - 1 (Sdi)}

= < 21,67

4. Perceived Behavioral Control (X_3)

Category Qualification:

Maximum score : 19

Minimum score : 5

Mean ideal (Mi) = ½ (maximum score + minimum score)

= ½ (19+5)

= 12

Ideal Standard Deviation (SDi) = 1/6 (maximum score – minimum score)

= 1/6 (19 - 5)

= 2,33

High = > {Mi + 1 (Sdi)}

= > 14,33

Average = > {Mi -1 (Sdi)} s/d {Mi + 1 (Sdi)}

= > 9,67 up to 14,33

Low = < {Mi - 1 (Sdi)}

= < 9,67

5. Professional Training (X_4)

Category Qualification:

Maximum score : 19

Minimum score : 5

Mean ideal (Mi) = ½ (maximum score + minimum score)

= ½ (19 + 5)

= 12,5

Ideal Standard Deviation (SDi) = 1/6 (maximum score – minimum score)

= 1/6 (19 - 5)

= 2,23

High = > {Mi + 1 (Sdi)}

= > 14,33

Average = > {Mi -1 (Sdi)} s/d {Mi + 1 (Sdi)}

= > 9,67 up to 14,33

Low = < {Mi - 1 (Sdi)}

= < 9,67

Appendix 9 The Result of Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		110
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.69393271
Most Extreme Differences	Absolute	.056
	Positive	.044
	Negative	-.056
Test Statistic		.056
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Appendix 10 The Result of Linearity Test

B. Attitude

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Career Intention as a Public Accountant* Attitude	Between Groups	(Combined)	588.961	24	24.540	5.426	.000
		Linearity	444.480	1	444.480	98.287	.000
		Deviation from Linearity	144.480	23	6.282	1.389	.141
	Within Groups		384.394	85	4.522		
	Total		973.355	109			

B. Subjective Norm

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Career Intention as a Public Accountant* Subjective Norm	Between Groups	(Combined)	376.572	12	31.381	5.101	.000
		Linearity	280.733	1	280.733	45.630	.000
		Deviation from Linearity	95.839	11	8.713	1.416	.178
	Within Groups		596.783	97	6.152		
	Total		973.355	109			

C. Perceived Behavioral Control

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Career Intention as a Public Accountant* Perceived Behavioral Control	Between Groups	(Combined)	353.577	12	29.465	4.611	.000
		Linearity	255.831	1	255.831	40.040	.000
		Deviation from Linearity	97.746	11	8.886	1.391	.190
	Within Groups		619.777	97	6.389		
	Total		973.355	109			

D. Professional Training

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Career Intention as a Public Accountant* Professional Training	Between Groups	(Combined)	612.975	14	43.784	11.542	.000
		Linearity	544.474	1	544.474	143.529	.000
		Deviation from Linearity	68.501	13	5.269	1.389	.179
	Within Groups		360.380	95	3.793		
	Total		973.355	109			

Appendix 11. The Result of Multicolinearity Testing

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-3.472	1.481		2.344	.021		
Attitude	.229	.026	.681	8.672	.000	.528	1.895
Subjective Norm	.055	.064	.058	.861	.391	.717	1.395
Perceived Behavioral Control	.198	.063	.202	3.156	.002	.796	1.256
Professional Training	-.010	.089	-.008	-.115	.909	.655	1.526

a.Dependent Variable: Career Intention as a Public Accountant

Appendix 12. The Result of Heteroskedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.396	.967		1.443	.152
	Attitude	-.015	.017	-.115	-.865	.389
	Subjective Norm	.003	.042	.009	.076	.940
	Perceived Behavioral Control	.020	.041	.052	.480	.632
	Professional Training	-.020	.058	-.040	-.338	.736

a. Dependent Variable: RES2

Appendix 13. The Result of Simple Linear Regression Testing

A. Attitude (X_1)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.790[a]	.624	.620	.98033

a. Predictors: (Constant), Attitude

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.822	1.008		-1.806	.074
	Attitude	.266	.020	.790	13.385	.000

a. Dependent Variable: Career Intention as a Public Accountant

B. Subjective Norm (X_2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.441[a]	.195	.187	1.43436

a. Predictors: (Constant), Subjective Norm (X_2)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.886	2.104		.421	.674
	Subjective Norm	.417	.081	.441	5.112	.000

b. Dependent Variable: Career Intention as a Public Accountant

C. Perceived Behavioral Control (X_3)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.489[a]	.240	.232	1.394

a. Predictors: (Constant), Perceived Behavioral Control

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.230	.933		6.675	.000
	Perceived Behavioral Control	.481	.082	.489	5.832	.000

c. Dependent Variable: Career Intention as a Public Accountant

D. Professional Training (X_4)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.468[a]	.219	.212	1.41271

a. Predictors: (Constant), Professional Training

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.202	1.354		3.103	.002
	Professional Training	.591	.107	.468	5.502	.000

Appendix 14. The Result of Multiple Linear Regression Testing

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.811[a]	.658	.645	.948

d. Predictors: (Constant), Professional Training, Subjective Norm, Perceived Behavioral Cotrol, Attitude

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.472	1.481		-2.344	.021
	Attitude	.229	.026	.681	8.672	.000
	Subjective Norm	.055	.064	.058	.861	.391
	Perceived Behavioral Control	.198	.063	.202	3.156	.002
	Professional Training	-.010	.089	-.008	-.115	.909

a. Dependent Variable: Career Intention as a Public Accountant

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	181.698	4	45.424	50.597	.000[b]
	Residual	94.266	105	.898		
	Total	275.964	109			

a. Dependent Variable: Career Intention as a Public Accountant

b. Predictors: (Constant), Professional Training, Subjective Norm, Perceived Behavioral Cotrol, Attitude

a. Dependent Variable: Career Intention as a Public Accountant

Appendix 15. Effective Contribution (SE) and Relative Donation (SR) Information:

Variable	Coefficient Regression (Beta)	R	R Square
X1	0,681	0,79	65,8
X2	0,058	0,441	
X3	0,202	0,489	
X4	-0,008	0,468	

The Equation of Effective Contribution

EC (X)%= Beta x Coefficient Correlation x 100%

EC	**Score**
X1	53,8
X2	2,5
X3	9,9
X4	-0,4
R Square	65,8

The Equation of Relative Contribution

$$\textbf{RC (X)\% =} \frac{\text{Sumbangan Efektif (X)\%}}{\text{R Square}}$$

RC	**Score**
X1	81,8
X2	3,8
X3	15,0
X4	-0,6
Total	100,0